8/22/84 U9080-1(U) A

UNIVERSITY OF VIRGINIA
THE COLGATE DARDEN GRADUATE SCHOOL OF BUSINESS ADMINISTRATION
Tayloe Murphy Institute

Distribution of Virginia Adjusted Gross Income by Income Class and Locality, 1982

John L. Knapp and Beverly H. Capone

INTRODUCTION

Administrative records from the Virginia Department of Taxation provide a useful source of information on local income distribution. This report is the eleventh in a series based on the Department's records. The first report covered the distribution of Virginia adjusted gross income (AGI)[1/] in 1972, and the second covered the distribution in 1973 with additional information on total AGI and number of tax returns beginning with 1963. The next eight reports covered the distribution of AGI in each year, 1974 through 1981, and this report shows comparable data for 1982.

Virginia AGI is defined as federal adjusted gross income with a few alterations. In 1982 federal AGI included most types of income except the following: 1) Social Security benefits and other transfer payments[2/]; 2) employer contributions to private pension and health plans; 3) non-cash imputed income; 4) income in-kind; 5) 60% of long-term capital gains; and 6) certain business expenses. The modifications used to derive Virginia AGI included adding interest from municipal bonds of other states, federal deductions allowed for a married couple when both work, and 30% of the federal deduction allowed under the Accelerated Cost Recovery System. Other modifications were the subtracting from federal AGI of the following items: Virginia state government retirement benefits, interest from federal obligations, and $400 for each taxpayer or spouse age 65 or over. Changes in tax laws have had some effect on the historical comparability of AGI. For example, beginning in 1982 up to $2,000 of payments made to an Individual Retirement Account (IRA) was deductable, even if the taxpayer was covered by an employer's pension plan. This had a large effect on AGI.[3/]

1/ In this report AGI refers to Virginia adjusted gross income.

2/ Starting in 1985 some Social Security benefits will be included in federal AGI.

3/ According to the Internal Revenue Service, at the federal level this had the effect of increasing total payments to IRA's to $28.4 billion, a 492% increase over 1981. The number of federal returns claiming deductions for IRA payments was 12 million, almost triple the number in 1981.

AGI data cover all individuals and married couples required to file a return for 1982, which included: 1) anyone who had Virginia income tax withheld or who paid an estimated income tax for 1982; 2) any individual with AGI more than $3,000; 3) a married couple with both persons under age 65 with a combined AGI more than $3,000; 4) a married couple with one spouse 65 or over with a combined AGI more than $3,500; and 5) a married couple with both persons 65 or over with a combined AGI more than $4,500.

In 1982, AGI totaled $44.3 billion and amounted to 73% of Virginia personal income. Personal income is a broad measure of income that includes transfer payments and certain types of non-cash income which are not taxable. The proportion of the population covered by the AGI data can be roughly estimated by comparing the reported number of personal and dependent exemptions with a separate count of the total population. In 1982, the number of exemptions was 4,760,273 or 87% of Virginia's 1982 population of 5,479,000 as estimated by the U.S. Bureau of the Census.

A brief review of economic conditions in 1982 may help to place the figures in this report in perspective. Mid-1981 marked the beginning of a severe recession which was not to end until late 1982. For the year as a whole real gross state product, a measure of total output, declined by 3.8%- in contrast to the 1958-82 trend growth rate of 4.1% annually. Virginia nonagricultural wage and salary employment fell 1.4% compared to a 0.1% rise in the previous year. The state's unemployment rate, which averaged 7.7%, was up 1.6 percentage points from the previous year. Inflation, as measured by the U.S. consumer price index (CPI), averaged 6.1%, the smallest increase since 1976.

ANALYSIS

Introduction

The appendix tables contain data on all returns and the two subcomponents--married couple returns and individual returns. In addition, there is information on AGI per exemption and an index of income concentration. These measures are discussed in the following pages.

All Returns

Statewide, the median AGI per return was $15,293, up 6.1% from the preceding year. However, after adjustment for inflation, the median remained unchanged. The overall county median was $16,339 compared to $14,234 for cities (see Table A1). One reason for this difference was that married couple returns, which tend to have higher incomes than individual returns, represented a larger proportion of the returns for the counties than for the cities. The highest income area, Fairfax County ($23,158), had a median AGI 2.4 times greater than the lowest area, Northampton County ($9,505). Other high income localities were Chesterfield County ($22,165), Prince William County ($21,772), Fairfax City ($20,599), and Loudoun County ($20,429). All of the top five localities were located either in Northern Virginia or the Richmond area. Other low income localities were Lunenburg County ($9,979), Brunswick County ($10,251), Charlotte County ($10,261), and Buckingham County ($10,287).

Together, the ten metropolitan statistical areas (MSAs)[1/] had a median AGI of $16,630 compared to $13,090 for the non-MSA portions of the state (see pages 10 and 11 for listings of localities contained in MSAs and planning districts). Among the MSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median ($21,285). The lowest median was in the Danville MSA ($12,534).

Among the twenty-two planning districts, the medians ranged from $21,376 in the Northern Virginia Planning District to $10,078 in the Accomack-Northampton Planning District.

In addition to providing median AGI, Table A1 contains information on the distribution of AGI. Statewide, 9.6% of the returns had AGI of less than $3,000; 7.4% had $3,000 to $4,999; 17.7% had $5,000 to $9,999; 14.6% had $10,000 to $14,999; 11.3% had $15,000 to $19,999; 9.5% had $20,000 to $24,999; 7.7% had $25,000 to $29,999; 5.9% had $30,000 to $34,999; 4.5% had $35,000 to $39,999; and 11.7% had $40,000 or more.

As might be expected, the locality with the highest median income had the largest percentage of returns in the highest AGI class. In Fairfax County, 28.3% of the returns showed incomes of $40,000 or more.

The median AGI on all returns is not a good proxy for median household money income. In 1979, the income year reported in the 1980 Census, Virginia median household income was $17,475--a figure 43% larger than 1979 median AGI on all returns ($12,188). Although there were many reasons for the difference, the principal one was that members of the same household often filed separately. An example of this would be a return filed by a child living in the same household with parents who also filed. The end result was that the number of returns exceeded the number of households by 9.2%.[2/]

Married Couple Returns

In 1982, returns filed by married couples accounted for 52% of all returns and 73% of the adjusted gross income. Married couple returns are composed of all returns filed by husband-wife families, including those with dependents.

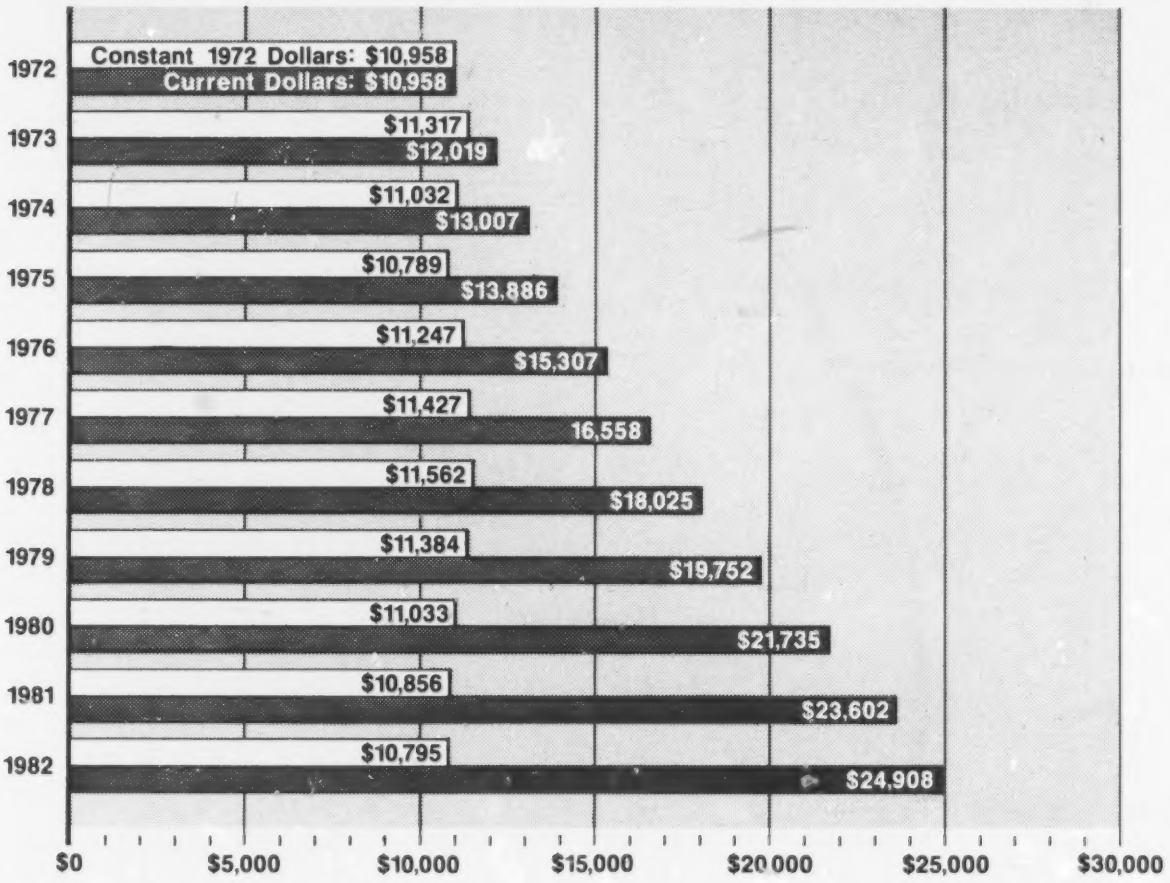
Statewide, median AGI per married couple return was $24,908, a figure 5.5% higher than in 1981. However, after adjustment for changes in purchasing power, median income dropped by 0.6%. Since the beginning of this series in

---

1/ The MSA data refer only to the Virginia portion of those MSA's that include parts of other states. On June 30, 1983 the Richmond MSA and the Petersburg-Colonial Heights-Hopewell MSA were combined to form the Richmond-Petersburg MSA. At the same time the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA. This report shows data for the four previously uncombined MSA's.

2/ U.S. Bureau of the Census, 1980 Census of Population: General Social and Economic Characteristics, Virginia, PHC80-1-C48 (Washington, D.C.: U.S. Government Printing Office, July 1983), p. 58.

Figure 1.
Virginia Median AGI Per Married Couple



1972, there has been a large rise in AGI as measured in current dollars (see Figure 1). However, in terms of constant dollars adjusted for changes in the CPI, there has been a slight decline; over the ten year period real median AGI fell by 1.6%.

The 1982 married return median AGI for all counties was $25,451, and that for the cities was $24,357 (see Table A2). All of the five highest localities were in Northern Virginia. Fairfax County (more than $39,999) and Fairfax City ($36,853) led, followed by Arlington County ($35,929), Prince William County ($33,766), and Alexandria City ($33,728). The five lowest localities were the counties of Charlotte ($14,432), Lunenburg ($14,910), Buckingham ($15,080), Grayson ($15,097), and Northampton ($15,811).

The married return median AGI in the portion of the state included in MSAs was $28,047 compared to $19,644 for the non-MSA portion. Seven out of every ten Virginians live in an MSA. Among the MSAs, the Northern Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median ($37,306) followed distantly by Richmond ($28,218). The lowest median was in the Virginia portion of the Johnson City-Kingsport-Bristol MSA ($17,643).

Table 1.
AGI on Married Couple Returns Adjusted for Price Differences Among MSAs, 1982

	Median AGI on Married Couple Returns, Actual Dollars		Relative Consumer Price Index[a] (All Metropolitan Areas = 100[b])	Median AGI on Married Couple Returns, Dollars of Constant Purchasing Power	
	Amount	Index (MSA Median = 100)		Amount	Index (MSA Median = 100)
All MSAs	$28,047	100	100	28,047	100
Charlottesville	24,323	87	104	23,388	83
Danville	19,278	69	n.a.	n.a.	n.a.
Johnson City-Kingsport-Bristol[c]	17,643	63	n.a.	n.a.	n.a.
Lynchburg	22,713	81	93	24,423	87
Newport News-Hampton	25,246	90	97	26,027	93
Norfolk-Virginia Beach-Portsmouth[c]	24,703	88	102	24,219	86
Petersburg-Colonial Heights-Hopewell	25,089	89	93	26,977	96
Richmond	28,218	101	101	27,939	100
Roanoke	23,750	85	94	25,266	90
Washington (Northern Virginia)[c]	37,306	133	115	32,440	116

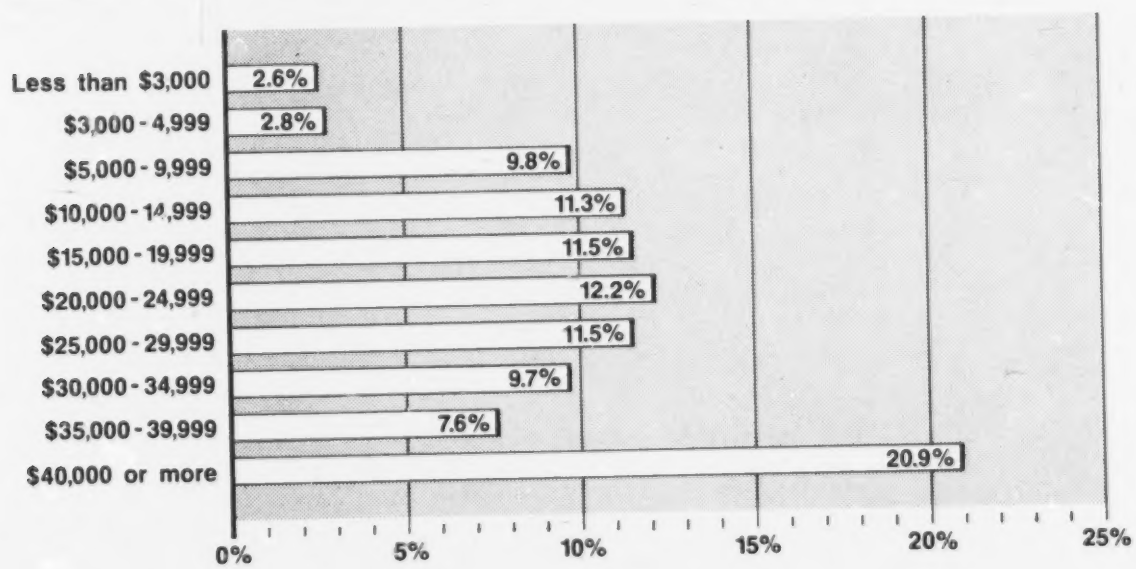
n.a. = not available.

a/ 1982 data in Eleanor G. May, Consumer Price Indicators for Virginia Metropolitan Areas, 1983 (Charlottesville: Tayloe Murphy Institute, October 1983), p. 6.

b/ The relative price index used to adjust actual dollars to constant dollars excluded the Danville MSA and the Virginia portion of the Johnson City-Kingsport-Bristol MSA.

c/ Virginia portion only.

Figure 2.
Distribution of Virginia Married Couple Returns by AGI Class, 1982



To a certain extent, the variation among MSAs in median AGI reflects differences in living costs. When the data are adjusted using a relative price index, the Northern Virginia portion of the Washington, D.C.-Md.-Va. MSA remains the highest income metropolitan area (see Table 1). However, the adjustment narrows the differences among areas. In actual dollars, the ratio of highest (Northern Virginia) to lowest[1/] (Lynchburg) was 1.64 to 1. After adjustment for price differences, the ratio of highest (Northern Virginia) to lowest (Charlottesville) was 1.39 to 1.

Among the planning districts, the married return median ranged from $37,731 in the Northern Virginia Planning District to $16,398 in the Piedmont Planning District.

Statewide, 2.6% of the returns filed by married couples had AGI of less than $3,000; 2.8% had $3,000 to $4,999; 9.8% had $5,000 to $9,999; 11.3% had $10,000 to $14,999; 11.5% had $15,000 to $19,999; 12.2% had $20,000 to $24,999; 11.5% had $25,000 to $29,999; 9.7% had $30,000 to $34,999; 7.6% had $35,000 to $39,999; and 20.9% had $40,000 or more (see Figure 2). The greatest concentration of high incomes occurred in Fairfax County where the $40,000 or more class contained 52.1 of the married returns.

Median AGI reported on married couple returns is a fairly good proxy for median family Census money income even though AGI differs from Census money income and married couples are a subset of all families.[2/] According to the 1980 Census, Virginia median family income in 1979 was $20,018. In 1979, median AGI reported by married couple families was $19,752. Thus, median AGI was 99% of the Census figure. For individual counties and cities, the percentage varied depending on local conditions such as the population living in poverty, the number of military personnel, the number of persons receiving transfer payments (e.g., Social Security benefits and welfare assistance), and the accuracy of geographic coding of tax returns.

Individual Returns

Tax returns of single, divorced, separated, or widowed taxpayers are classified as individual returns. In 1982, statewide median AGI for individual returns was $8,953, an increase of 6.9% over 1981. After adjustment for inflation, median AGI increased by 0.8%. The median for counties was $8,911, and that for cities was $9,040 (see Table A3). The five highest localities were Arlington County ($15,535), Alexandria City ($15,017), Falls Church City ($11,886), Fairfax County ($11,367), and Fairfax City ($10,566). The five lowest localities were Northampton County ($6,408), Cumberland County ($6,766), Montgomery County ($6,848), Page County ($6,870), and Wythe County ($6,879).

The individual return median for all MSAs was $9,538 and for non-MSAs it was $7,606. The Virginia portion of the Washington, D.C.-Md.-Va. MSA had the highest median ($12,268), and the Virginia portion of the Johnson City-Kingsport-Bristol MSA had the lowest figure ($7,638).

1/ This comparison excludes the Danville and Johnson City-Kingsport-Bristol MSAs because of the unavailability of price indexes for them.

2/ The Census definition of family includes families with only one spouse present, whereas Virginia AGI married returns are limited to husband-wife families that file returns.

Among the planning districts, the medians ranged from $12,393 in the Northern Virginia Planning District to $6,747 in the Accomack-Northampton Planning District.

AGI Per Exemption

Table A4 shows AGI per exemption. To reduce double counting, the extra exemptions for age and blindness have been excluded. However, some double counting remains because some children with taxable income are counted twice--once on their parents' returns and again on their own. AGI per exemption is similar to a per capita measure except the divisor contains only the population with adjusted gross income rather than the total population.

For the state as a whole, 1982 AGI per exemption was $9,305, up 7.4% over 1981. For counties, the figure was $9,382 and for cities, $9,083 (see Table A4). Among localities, the five highest were Arlington County ($15,308), Alexandria City ($13,875), Fairfax County ($13,089), Falls Church City ($12,331), and Fairfax City ($12,111). The five lowest localities were the counties of Charlotte ($5,395), Buckingham ($5,598), Lunenburg ($5,599), Brunswick ($5,718), and Cumberland ($5,726).

Variation in AGI per exemption among localities may be measured in several ways. The simplest approach is to compute the ratio of the highest to the lowest observation. In 1982, the ratio was $15,308 to $5,395 or 2.84 to 1. A more sophisticated measure is the coefficient of variation which shows the standard deviation as a percentage of the mean. The higher the value, the greater the variation. In 1982, the coefficient of variation was 20.9%, virtually unchanged from the results for earlier years.

AGI per exemption was $10,097 in the MSA portion of the state compared to $7,230 in the non-MSA portion. Among the MSAs, the Virginia portion of the Washington, D.C.-Md.-Va. MSA with an AGI per exemption of $12,659 outstripped the other MSAs by a wide margin. The Danville MSA had the lowest AGI per exemption ($6,937).

Among the planning districts, AGI per exemption was highest in the Northern Virginia Planning District ($12,799) followed distantly by the Richmond Planning District ($9,827). The Piedmont Planning District ($6,000) had the lowest figure.

Index of Income Concentration[1/]

An index of income concentration for all returns is shown in Table A5. The index is a measure of the equality of income distribution. If all taxpayers had

---

1/ Index of income concentration = $1/2 \sum_{i=1}^{k} \left| X_i - Y_i \right|$ where X_i and Y_i are uncumulated percentages of the distribution of total returns by AGI class (X) and the distribution of total AGI by AGI class (Y). For a description of the method of computation see U.S. Bureau of the Census, The Methods and Materials of Demography by Henry S. Shryock, Jacob S. Siegel and associates (Washington, D.C.: Government Printing Office, 1971;), pp. 178-80.

the same income the index would be zero. The greater the inequality of income distribution, the higher is the value of the index.

In 1982, the state index of income concentration average was .337. Among localities, the index ranged in value from .388 in Fauquier County to .275 in Carroll County. Generally, the large central cities had greater inequality than their associated suburbs. For example, Richmond City had an index of .350 compared to .295 in Chesterfield County and .315 in the counties of Hanover and Henrico.

The MSA and non-MSA portions of the state had similar indexes, .334 and .320, respectively. Among the ten MSAs, the indexes showed little variation, except for the Charlottesville MSA which was higher than the other metropolitan areas.

Among the twenty-two planning districts, the greatest inequality of income was in the Rappahannock-Rapidan Planning District (.366) followed by the Thomas Jefferson Planning District (.348) and the Northern Neck Planning District (.346). The least amount of inequality occurred in the West Piedmont Planning District (.306) and in the Southside Planning District (.306).

COMPARISONS OF INCOME CONCEPTS

Census Money Income

Adjusted gross income is not the same as money income reported by the Bureau of the Census. In 1979, total AGI was 84% of Census total money income for Virginia.1/ Unlike Census money income, AGI excludes transfer payments such as Social Security benefits, welfare payments, and unemployment compensation. In addition, AGI does not cover persons with income below the filing requirement. Persons receiving transfer payments and those with income below the filing requirement are included in the tax statistics only if they had some additional taxable income or had to file in order to receive a refund of tax withheld.

AGI also excludes income of armed forces personnel who retain legal residence in another state. The omission of this military income results in the underreporting of AGI in militarily impacted areas such as Prince George County, Norfolk City, and Virginia Beach City. Furthermore, since non-military income and income of the spouse are taxable, the tax statistics may exaggerate the number of low AGI returns in militarily impacted areas.

AGI does include certain capital gains, an income category not included in the definition of Census money income. At the state level, AGI also contains some nonresident income, whereas Census income is restricted to resident income.

A final difference between the two concepts is the reporting unit. The principal Census reporting units are families, unrelated individuals, and households. The major tax reporting units are individual returns and married couple

---

1/ U.S. Bureau of the Census, 1980 Census of Population: General Social and Economic Characteristics, pp. 11, 16.

returns. Married couple returns are further subdivided into joint, combined, and separate returns. None of the tax units is entirely comparable with any Census unit.

Personal Income

AGI differs also from the concept of personal income developed by the U.S. Department of Commerce, Bureau of Economic Analysis (BEA), and used by the Tayloe Murphy Institute in its county and city personal income estimates. Personal income is a broader concept than either Census money income or AGI. Unlike AGI, personal income includes: 1) all transfer payments such as Social Security and unemployment benefits; 2) certain fringe benefits; 3) imputed income such as wages and salaries paid in-kind, the net rental value of owner-occupied houses, the net value of food and fuel produced and consumed on farms, and imputed interest earned from financial intermediaries; 4) dividends excluded from taxation; and 5) tax-exempt interest and dividend distributions. On the other hand, AGI includes certain items excluded from personal income: 1) personal contributions for social insurance (principally, employee Social Security taxes and federal employee retirement payments); and 2) all of short-term capital gains and 40% of long-term capital gains. Furthermore, there are differences in coverage. Personal income includes the income of certain categories not contained in AGI, the most important of which are low income persons not required to file a state tax return; non-resident members of the armed forces stationed in Virginia; and private trust, pension, health, and welfare funds. As previously mentioned, in 1982 state AGI reported on Virginia tax returns was 73% of total personal income.

LIMITATIONS OF THE DATA

The major limitations are the inaccuracy of some of the geographic coding, the treatment of data for married couples filing separate returns, and the method of deriving medians.

Geographic coding of the tax returns may be a problem in a few localities. Although taxpayers are required to show their city or county of residence, some taxpayers fail to provide correct information. Confusion of post office address with place of residence is the usual source of incorrect information.

Married couples can file in one of three ways--by using a joint return, a combined return, or separate returns. For 1982, the great majority (93%) selected either the joint return or the combined return. The Department of Taxation statistics do not match the separate returns for each married couple. In the absence of matching, it was assumed for the purpose of calculating medians for married returns that within each AGI class two separate returns were equivalent to one joint or combined return. Although unavoidable, this was an extreme assumption since the more likely case is that a husband's AGI would fall in a different class than his wife's AGI.

Since all medians were derived from grouped data, it was necessary to make an assumption concerning the distribution of income within the class interval containing the median. In the absence of additional information, a uniform distribution was assumed. This procedure was probably adequate in most cases, but derivation of the medians from ungrouped data would have been preferable.

Metropolitan Statistical Areas of Virginia

Charlottesville

Charlottesville City
Albemarle County
Fluvanna County
Greene County

Danville

Danville City
Pittsylvania County

Johnson City-Kingsport-Bristol, Tenn.-Va.

Virginia portion:

Bristol City
Scott County
Washington County

Tennessee portion:

Carter County
Hawkins County
Sullivan County
Unicoi County
Washington County

Lynchburg[c/]

Lynchburg City
Amherst County
Campbell County

Newport News-Hampton[e/]

Hampton City
Newport News City
Poquoson City
Williamsburg City
Gloucester County
James City County
York County

Norfolk-Virginia Beach-Portsmouth,[e/] Va.-N.C.

Virginia portion:

Chesapeake City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City

Petersburg-Colonial Heights-Hopewell[a/]

Colonial Heights City
Hopewell City
Petersburg City
Dinwiddie County
Prince George County

Richmond[a/]

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

Roanoke[b/]

Roanoke City
Salem City
Botetourt County
Roanoke County

Washington, D.C.-Md.-Va[d/]

Virginia portion:

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County
Stafford County

District of Columbia portion:

District of Columbia

Maryland portion:

Calvert County
Charles County
Montgomery County
Prince George's County

---

a/ On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA. This report shows data for the uncombined areas.

b/ Craig County was removed from the Roanoke MSA on June 30, 1983.

c/ Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

d/ Stafford County and Calvert County, Md. were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

e/ On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA. This report shows data for the uncombined areas.

Virginia Planning Districts

1. LENOWISCO

Norton City
Lee County
Scott County
Wise County

2. Cumberland Plateau

Buchanan County
Dickenson County
Russell County
Tazewell County

3. Mount Rogers

Bristol City
Galax City
Bland County
Carroll County
Grayson County
Smyth County
Washington County
Wythe County

4. New River Valley

Radford City
Floyd County
Giles County
Montgomery County
Pulaski County

5. Fifth

Clifton Forge City
Covington City
Roanoke City
Salem City
Alleghany County
Botetourt County
Craig County
Roanoke County

6. Central Shenandoah

Buena Vista City
Harrisonburg City
Lexington City
Staunton City
Waynesboro City
Augusta County
Bath County
Highland County
Rockbridge County
Rockingham County

7. Lord Fairfax

Winchester City
Clarke County
Frederick County
Page County
Shenandoah County
Warren County

8. Northern Virginia

Alexandria City
Fairfax City
Falls Church City
Manassas City
Manassas Park City
Arlington County
Fairfax County
Loudoun County
Prince William County

9. Rappahannock-Rapidan

Culpeper County
Fauquier County
Madison County
Orange County
Rappahannock County

10. Thomas Jefferson

Charlottesville City
Albemarle County
Fluvanna County
Greene County
Louisa County
Nelson County

11. Central Virginia

Bedford City
Lynchburg City
Amherst County
Appomattox County
Bedford County
Campbell County

12. West Piedmont

Danville City
Martinsville City
Franklin County
Henry County
Patrick County
Pittsylvania County

13. Southside

South Boston City
Brunswick County
Halifax County
Mecklenburg County

14. Piedmont

Amelia County
Buckingham County
Charlotte County
Cumberland County
Lunenburg County
Nottoway County
Prince Edward County

15. Richmond Regional

Richmond City
Charles City County
Chesterfield County
Goochland County
Hanover County
Henrico County
New Kent County
Powhatan County

16. RADCO

Fredericksburg City
Caroline County
King George County
Spotsylvania County
Stafford County

17. Northern Neck

Lancaster County
Northumberland County
Richmond County
Westmoreland County

18. Middle Peninsula

Essex County
Gloucester County
King and Queen County
King William County
Mathews County
Middlesex County

19. Crater

Colonial Heights City
Emporia City
Hopewell City
Petersburg City
Dinwiddie County
Greensville County
Prince George County
Surry County
Sussex County

20. Southeastern Virginia

Chesapeake City
Franklin City
Norfolk City
Portsmouth City
Suffolk City
Virginia Beach City
Isle of Wight County
Southampton County

21. Peninsula

Hampton City
Newport News City
Poquoson City
Williamsburg City
James City County
York County

22. Accomack-Northampton

Accomack County
Northampton County

Table A1.
Adjusted Gross Income on All Returns, 1982

		AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
	NUMBER OF RETURNS [a]	TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	2,096,297	44,295,500	15,293	9.6	7.4	17.7	14.6	11.3	9.5	7.7	5.9	4.5	11.7
UNASSIGNED [c]	33,464	868,182	11,274	13.1	9.7	22.9	17.1	11.0	7.2	5.0	3.5	2.5	8.1
COUNTIES	2,265,626	27,754,989	16,339	9.3	7.1	16.8	13.9	11.0	9.6	7.8	6.2	4.8	13.5
ACCOMACK	11,369	165,147	10,432	13.1	10.5	24.9	17.6	10.3	8.1	5.3	3.6	2.4	4.3
ALBEMARLE	20,209	474,176	16,079	9.6	6.9	15.9	15.1	11.7	9.0	7.6	6.2	4.6	13.5
ALLEGHANY	4,648	86,133	15,612	9.5	8.2	18.5	12.5	11.1	10.1	10.9	7.5	4.8	6.9
AMELIA	2,861	44,069	12,193	10.4	8.5	23.2	17.9	11.9	9.6	7.4	4.7	2.9	3.5
AMHERST	9,637	168,482	14,476	8.4	7.1	20.1	16.1	12.6	10.6	9.2	6.5	4.2	5.3
APPOMATTOX	4,156	69,582	13,406	10.3	7.5	21.7	15.4	11.8	10.3	8.9	6.3	3.4	4.3
ARLINGTON	76,377	2,080,986	20,038	6.0	5.5	13.0	12.9	12.5	10.6	8.1	6.3	5.4	19.6
AUGUSTA	20,033	367,506	14,883	9.3	7.2	18.1	15.8	13.1	10.8	8.8	6.4	4.4	6.1
BATH	2,334	39,730	12,029	7.3	8.7	26.7	18.0	11.4	9.3	6.8	3.6	2.7	5.5
BEDFORD	13,488	248,237	14,692	8.4	7.3	19.5	15.9	12.5	10.8	8.9	5.7	4.1	6.9
BLAND	1,933	29,794	13,728	10.1	6.8	19.7	17.9	16.0	11.4	8.9	4.9	2.6	1.5
BOTETOURT	8,387	158,456	15,432	9.2	7.3	18.3	14.2	11.7	10.3	9.4	7.4	4.5	7.7
BRUNSWICK	4,903	69,052	10,251	10.2	9.1	29.8	17.1	12.0	8.3	5.6	2.9	2.0	2.9
BUCHANAN	10,922	218,367	16,188	9.1	6.7	16.5	14.5	13.6	14.3	9.7	5.6	3.8	6.2
BUCKINGHAM	3,692	50,005	10,287	11.5	10.3	27.1	18.4	11.2	8.5	4.9	3.9	1.8	2.3
CAMPBELL	16,837	304,705	14,881	9.0	7.3	19.3	14.7	12.4	10.8	8.7	7.0	4.6	6.2
CAROLINE	6,528	101,736	12,343	13.1	8.6	21.2	15.1	12.2	9.5	7.1	5.5	3.0	4.6
CARROLL	8,757	123,252	11,862	8.9	8.3	25.6	19.3	14.3	11.4	6.0	2.9	1.5	1.8
CHARLES CITY	2,495	40,759	12,830	11.9	7.3	21.9	15.8	12.9	10.2	6.8	4.2	3.5	5.5
CHARLOTTE	3,708	49,750	10,261	9.2	9.5	30.4	18.6	11.3	9.2	5.0	3.0	1.7	2.1
CHESTERFIELD	59,803	1,484,120	22,165	8.5	5.8	11.5	10.7	9.2	10.1	9.9	8.9	7.8	17.7
CLARKE	3,793	83,196	13,646	9.7	7.7	20.6	16.5	10.6	9.5	7.4	5.3	4.0	8.7
CRAIG	1,392	22,641	14,340	8.5	7.8	19.0	16.9	15.4	12.7	8.0	5.2	3.2	3.2
CULPEPER	8,378	152,603	13,546	9.6	7.9	20.8	16.5	11.9	9.7	7.0	5.7	4.0	6.9
CUMBERLAND	2,354	33,543	10,856	12.1	9.4	25.5	17.1	12.4	8.4	5.5	3.4	2.4	3.8
DICKENSON	5,236	106,515	16,007	10.2	7.6	17.5	12.7	10.3	14.3	11.2	6.7	4.0	5.5
DINWIDDIE	7,124	128,259	14,435	10.2	7.7	19.9	13.7	10.4	10.6	8.5	6.6	5.6	6.8
ESSEX	3,395	52,363	11,188	12.4	9.1	24.8	15.4	11.9	9.1	6.0	3.9	2.6	4.7
FAIRFAX	256,315	7,581,182	23,158	9.1	6.2	10.8	9.9	9.0	7.8	6.7	6.2	5.9	28.3
FAUQUIER	13,997	382,451	16,739	8.6	7.1	16.7	13.8	10.4	8.8	7.2	6.3	5.7	15.2
FLOYD	3,793	55,548	12,348	9.2	8.5	23.5	18.7	13.4	11.9	6.9	4.1	1.6	2.2
FLUVANNA	3,534	60,780	13,376	10.5	7.7	20.6	16.5	11.9	9.4	8.2	6.3	3.3	5.5
FRANKLIN	12,635	208,215	13,114	8.0	8.0	23.2	17.3	12.3	10.9	7.6	5.3	3.0	4.4
FREDERICK	13,462	242,264	14,278	10.3	7.6	18.3	16.1	12.2	10.5	8.7	6.2	3.9	6.2
GILES	6,153	99,444	13,730	10.0	7.6	19.8	16.9	15.1	10.8	7.8	5.3	2.9	3.8

Table A1. (continued)

	NUMBER OF RETURNS [a]	AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b]									
		TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	8,170	159,929	14,975	10.0	7.9	17.6	14.5	11.4	10.3	8.3	6.3	4.7	8.9
GOOCHLAND	4,447	97,067	14,285	9.7	7.5	18.9	16.2	11.3	8.6	7.8	5.3	4.1	10.5
GRAYSON	5,517	76,325	11,359	9.1	8.4	27.1	19.9	14.0	10.5	5.8	2.3	1.1	1.8
GREENE	3,083	53,668	14,310	9.2	6.3	18.1	19.0	11.3	10.9	9.9	7.1	3.5	4.7
GREENSVILLE	3,645	54,183	11,458	10.7	9.4	24.5	18.4	12.5	9.1	6.6	3.9	2.2	2.4
HALIFAX	9,815	143,061	11,769	10.2	8.4	24.4	19.7	11.8	10.3	6.8	4.3	1.9	2.2
HANOVER	20,854	453,158	17,973	9.4	6.9	15.1	12.8	9.9	9.3	9.2	8.3	6.3	12.9
HENRICO	74,779	1,709,583	17,867	7.9	6.2	14.6	14.5	11.8	10.5	8.8	7.4	5.6	12.7
HENRY	23,062	382,494	12,994	8.5	7.2	23.6	17.8	12.4	10.8	7.9	4.8	2.8	4.1
HIGHLAND	1,065	17,849	13,830	7.0	8.1	22.5	16.1	14.2	10.4	8.4	4.6	3.5	5.1
ISLE OF WIGHT	8,149	157,734	15,147	9.4	6.8	16.0	17.5	12.1	10.4	9.1	7.3	4.6	6.9
JAMES CITY	10,070	202,756	13,940	12.3	8.6	18.7	13.1	9.8	7.7	7.1	5.3	4.5	12.8
KING AND QUEEN	2,209	34,449	11,850	10.4	9.1	24.5	16.0	11.9	8.1	6.8	4.7	3.3	5.1
KING GEORGE	3,884	80,591	15,562	9.7	7.6	17.1	14.4	9.4	9.1	7.8	7.1	4.8	12.8
KING WILLIAM	3,532	67,583	14,488	9.9	7.3	21.2	13.0	9.7	8.3	9.2	7.1	5.3	9.0
LANCASTER	3,960	73,521	12,363	11.6	9.5	21.9	14.8	10.2	9.2	6.9	3.9	2.4	9.6
LEE	6,803	106,519	11,632	11.0	10.0	23.9	15.7	11.0	9.2	7.5	4.5	3.0	4.2
LOUDOUN	23,723	612,698	20,429	8.5	5.9	13.3	12.0	9.6	8.3	7.9	7.3	6.9	20.3
LOUISA	6,365	103,154	12,594	10.3	8.9	21.9	17.1	11.2	9.9	7.7	5.5	3.2	4.2
LUNENBURG	4,083	55,370	9,979	11.2	9.8	29.1	17.4	11.8	8.6	5.0	2.4	1.5	3.1
MADISON	3,529	56,542	12,240	9.0	9.0	23.7	18.5	11.7	9.4	7.1	4.0	2.6	5.0
MATHEWS	3,005	57,779	14,977	8.0	7.4	20.4	14.4	13.6	9.9	7.8	6.2	4.3	8.1
MECKLENBURG	10,364	155,174	11,275	9.8	8.9	26.6	18.7	12.1	9.1	5.8	3.6	2.0	3.4
MIDDLESEX	2,984	49,850	11,789	11.2	10.0	23.3	15.5	12.1	9.1	6.6	4.3	2.7	5.3
MONTGOMERY	20,808	348,776	12,467	13.5	8.9	20.1	15.2	11.1	8.7	7.0	5.0	3.5	7.1
NELSON	4,055	63,390	12,377	10.6	7.8	22.8	18.6	11.9	9.5	7.2	4.6	2.9	4.1
NEW KENT	3,200	66,031	17,672	8.3	7.2	15.1	14.0	10.0	10.8	10.1	7.7	6.1	10.6
NORTHAMPTON	4,918	67,630	9,505	15.1	11.2	26.3	17.7	9.7	7.0	4.3	2.6	2.0	4.1
NORTHUMBERLAND	3,711	64,121	12,389	10.5	9.4	22.5	15.8	12.6	8.1	6.8	4.2	2.8	7.1
NOTTOWAY	4,965	77,183	11,919	10.6	8.0	25.1	16.5	11.1	9.5	7.0	5.1	3.0	4.2
ORANGE	6,896	133,783	13,029	9.0	7.9	22.6	17.3	10.6	8.7	7.8	5.0	3.7	7.3
PAGE	7,132	103,317	11,319	12.3	9.6	23.7	16.3	12.6	9.4	6.1	4.1	2.3	3.4
PATRICK	5,749	88,638	12,465	7.0	7.8	24.7	21.3	12.4	10.9	7.7	3.6	2.0	2.7
PITTSYLVANIA	23,237	360,050	12,572	9.2	7.9	23.1	19.0	11.7	10.7	7.7	5.0	2.6	3.1
POWHATAN	4,028	82,004	16,802	9.2	7.2	16.1	13.4	11.0	10.4	8.8	8.3	4.9	10.5
PRINCE EDWARD	4,943	73,386	10,869	11.5	9.3	26.3	17.2	11.9	8.2	5.8	3.7	2.2	3.9
PRINCE GEORGE	6,290	132,124	17,776	9.8	6.9	15.3	12.7	9.7	11.2	9.7	8.7	5.7	10.4
PRINCE WILLIAM	52,916	1,325,938	21,772	9.9	6.1	11.5	10.7	8.8	8.4	8.1	8.2	7.8	20.5
PULASKI	12,196	194,805	13,181	10.0	7.6	22.0	16.4	13.9	10.4	7.8	5.2	3.0	3.6
RAPPAHANNOCK	2,171	39,142	12,938	9.8	9.0	21.1	17.1	12.1	9.4	6.6	4.1	3.2	7.4

Table A1. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	2,404	39,241	12,376	11.6	10.0	21.1	15.1	11.6	9.9	7.0	4.9	3.3	5.4
ROANOKE	28,120	613,362	17,822	9.2	6.4	15.2	13.1	10.7	10.2	9.6	7.8	5.9	11.8
ROCKBRIDGE	6,314	98,458	12,651	10.6	8.5	21.1	18.4	13.2	10.6	7.1	4.6	2.5	3.4
ROCKINGHAM	20,683	345,376	13,698	8.2	7.6	21.5	17.1	13.6	11.4	8.0	4.9	3.1	4.7
RUSSELL	9,329	168,886	15,226	7.9	7.0	19.3	15.2	12.6	12.8	10.1	5.6	4.1	5.3
SCOTT	7,046	125,051	14,549	7.5	7.5	18.9	17.6	14.0	11.7	10.1	5.5	3.2	3.8
SHENANDOAH	10,880	166,875	12,400	9.9	8.3	23.5	17.4	13.3	10.5	7.4	3.8	2.3	3.7
SMYTH	11,106	166,320	11,795	10.2	8.1	25.1	18.4	13.2	10.2	6.6	3.3	1.7	3.1
SOUTHAMPTON	5,864	106,090	13,773	9.5	8.4	20.3	15.6	11.2	9.4	8.1	5.9	4.5	6.9
SPOTSYLVANIA	13,182	261,258	16,617	10.5	6.7	15.7	13.4	11.3	10.0	9.5	7.5	5.5	9.8
STAFFORD	14,916	330,193	18,467	9.6	7.0	14.5	12.0	10.0	8.9	8.7	8.0	6.7	14.6
SURRY	2,229	35,619	12,184	14.9	10.3	17.9	15.6	11.8	9.6	7.3	5.2	3.1	4.2
SUSSEX	3,833	60,966	11,661	11.5	8.4	24.5	16.6	11.1	8.3	7.0	4.3	2.9	5.3
TAZEWELL	16,476	324,072	15,008	9.2	7.7	18.6	14.5	11.6	11.5	8.9	6.3	4.1	7.7
WARREN	8,292	138,491	13,760	9.7	8.1	20.1	16.1	13.8	10.4	8.0	5.5	3.1	5.1
WASHINGTON	15,608	256,763	12,854	9.7	8.4	22.0	17.1	13.3	9.8	6.7	4.9	2.9	5.0
WESTMORELAND	5,359	81,110	11,006	13.3	10.7	22.8	16.0	10.0	8.5	6.8	3.9	2.9	5.2
WISE	14,312	279,211	15,252	10.5	7.7	17.7	13.5	10.1	11.5	11.0	6.5	4.7	6.7
WYTHE	8,864	132,146	11,740	10.9	8.7	24.3	17.5	12.5	9.8	6.9	3.9	2.1	3.4
YORK	12,409	261,047	16,004	13.1	7.6	15.4	12.0	9.2	7.8	7.8	6.8	6.2	14.1
CITIES	797,207	15,672,329	14,234	10.0	7.8	18.9	15.7	11.7	9.6	7.5	5.7	4.1	9.0
ALEXANDRIA	61,282	1,563,379	18,964	6.7	5.5	13.4	13.9	13.3	11.0	8.4	6.2	4.9	16.8
BEDFORD	2,122	34,859	12,649	8.7	8.7	23.3	17.3	11.4	9.4	6.7	5.0	3.5	5.7
BRISTOL	11,124	215,524	11,920	9.5	8.8	24.5	18.5	12.7	8.1	6.1	4.3	2.8	4.6
BUENA VISTA	2,229	35,170	13,551	9.2	8.4	19.9	17.5	14.2	12.0	8.5	4.5	2.7	3.0
CHARLOTTESVILLE	17,038	305,665	12,151	12.1	9.5	21.1	17.1	10.8	8.1	6.0	4.2	3.2	7.8
CHESAPEAKE	43,645	863,273	16,013	9.3	7.0	16.9	14.5	11.0	9.9	9.1	7.7	5.6	8.9
CLIFTON FORGE	1,686	30,934	13,773	10.0	8.1	21.9	13.0	10.4	9.5	8.9	6.3	4.4	7.1
COLONIAL HEIGHTS	7,030	147,730	17,996	10.5	7.2	14.4	11.9	10.0	10.2	8.9	8.2	6.6	12.0
COVINGTON	3,059	50,766	13,405	9.5	9.0	20.6	15.9	11.4	10.2	8.4	6.9	4.0	4.1
DANVILLE	19,118	337,219	12,487	10.4	7.9	22.4	18.8	11.0	9.2	7.0	5.2	3.0	5.2
EMPORIA	1,894	30,622	11,552	13.7	11.0	22.8	17.7	13.0	7.6	6.6	4.2	2.3	4.0
FAIRFAX	7,423	193,221	20,599	9.6	6.1	12.5	10.8	10.0	8.5	7.3	6.4	6.0	22.8
FALLS CHURCH	9,174	222,104	16,918	9.2	7.0	15.6	13.9	11.0	8.7	6.8	5.8	4.7	17.2
FRANKLIN	2,376	46,425	13,397	10.9	9.7	18.9	15.4	11.2	8.8	6.4	5.9	4.0	8.7
FREDERICKSBURG	6,499	122,316	13,420	10.5	8.1	19.6	17.2	12.7	8.5	6.6	4.5	3.4	8.8
GALAX	2,752	43,878	10,981	9.5	7.8	29.0	18.7	11.9	8.6	4.7	3.6	1.5	4.5
HAMPTON	44,747	815,315	14,554	11.1	7.7	18.0	14.5	12.0	10.1	8.3	6.6	4.5	7.2
HARRISONBURG	8,206	146,279	12,642	10.8	9.0	21.2	17.0	11.0	8.2	7.2	4.7	3.3	7.6
HOPEWELL	9,109	167,618	15,219	10.1	8.0	17.7	13.7	10.5	11.2	9.8	6.8	4.7	7.3
LEXINGTON	1,987	37,534	13,794	10.1	9.0	20.0	14.4	12.0	8.7	7.7	5.5	3.7	9.0

Table A1. (continued)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	25,264	498,434	13,755	10.0	7.9	20.2	15.9	11.4	9.3	7.1	5.6	3.9	8.9
MANASSAS	8,086	191,674	19,826	9.8	6.1	12.4	11.7	10.3	9.7	8.6	7.7	6.7	17.0
MANASSAS PARK	1,952	35,499	16,681	10.4	5.8	15.3	14.4	12.2	13.1	10.3	8.8	5.0	4.6
MARTINSVILLE	7,482	144,681	12,431	9.8	7.9	24.1	16.9	11.2	8.6	6.1	3.8	2.8	8.8
NEWPORT NEWS	54,507	1,036,814	14,729	10.9	7.9	17.3	14.7	12.8	9.9	7.8	6.2	4.5	8.1
NORFOLK	81,130	1,473,134	12,805	9.9	8.7	21.6	17.4	12.3	9.1	6.8	4.9	3.1	6.1
NORTON	1,575	31,636	13,553	12.8	7.2	19.7	14.5	10.2	8.3	9.7	5.8	3.6	8.3
PETERSBURG	15,159	257,339	12,116	11.6	8.7	22.9	16.0	9.9	9.3	6.4	4.9	3.6	6.9
POQUOSON	3,416	74,556	18,426	11.9	6.5	14.3	10.3	10.0	8.7	10.2	8.1	6.0	13.9
PORTSMOUTH	39,242	723,807	14,104	9.1	7.6	19.2	17.1	12.8	10.2	8.3	5.8	3.9	5.9
RADFORD	3,887	70,736	14,087	9.4	8.7	18.5	16.3	12.6	9.6	7.6	5.6	3.9	7.7
RICHMOND	96,983	1,827,252	12,903	9.9	8.3	21.4	18.0	11.9	9.4	6.1	4.4	3.0	7.7
ROANOKE	40,323	715,954	12,959	9.9	8.2	22.0	16.8	12.2	9.7	7.0	4.7	2.9	6.6
SALEM	9,710	186,529	14,710	9.2	7.0	18.9	15.8	12.1	10.3	8.3	[illegible]	4.3	8.2
SOUTH BOSTON	2,642	46,844	12,667	10.3	8.3	22.0	17.5	12.0	9.4	6.6	.0	2.6	7.1
STAUNTON	8,883	161,883	13,610	9.5	7.6	20.5	17.2	11.4	9.5	8.3	5.7	3.6	6.6
SUFFOLK	17,526	315,848	13,558	10.4	8.2	19.0	17.4	11.5	9.3	7.5	6.1	3.8	6.8
VIRGINIA BEACH	98,292	2,128,899	16,029	10.9	7.7	16.1	13.1	10.4	9.2	7.9	6.8	5.4	12.4
WAYNESBORO	6,534	118,952	14,156	10.0	7.8	18.7	16.2	11.8	9.9	8.4	5.8	3.8	7.5
WILLIAMSBURG	3,445	64,088	12,373	12.6	9.8	20.3	15.4	10.4	7.1	6.6	4.5	3.0	10.3
WINCHESTER	8,669	157,922	12,905	10.9	8.4	20.5	17.5	11.7	9.1	6.9	4.4	3.4	7.1
NON-MSA	565,044	9,743,072	13,090	10.1	8.2	21.5	16.5	12.1	10.0	7.6	5.0	3.3	5.7
MSA	1,497,789	33,684,246	16,630	9.4	7.1	16.1	13.9	11.0	9.4	7.7	6.3	5.0	14.1
CHARLOTTESVILLE	43,864	894,288	14,002	10.6	7.9	18.5	16.3	11.3	8.8	7.2	5.5	3.9	10.0
DANVILLE	42,355	697,267	12,534	9.8	7.9	22.8	18.9	11.4	10.0	7.4	5.1	2.8	4.0
J.CITY-K-BRISTOL	33,228	597,338	12,887	9.2	8.4	22.2	17.7	13.2	9.6	7.2	4.8	2.9	4.6
LYNCHBURG [d]	51,738	971,620	14,239	9.4	7.5	19.9	15.6	11.9	10.0	8.0	6.2	4.2	7.3
NEW.NEWS-HAMPTON [e]	136,764	2,614,554	14,712	11.3	7.9	17.5	14.2	11.8	9.5	8.0	6.3	4.7	8.9
NOR.-VA.B.-PORT. [e]	279,835	5,504,960	14,396	10.1	7.9	18.5	15.4	11.5	9.4	7.8	6.2	4.5	8.8
PET.-COL.HEIGHTS [f]	44,712	833,071	14,435	10.7	7.9	18.9	14.0	10.1	10.2	8.3	6.6	4.9	8.3
RICHMOND [f]	266,589	5,759,972	16,213	9.0	7.0	16.6	14.8	11.1	9.9	8.1	6.6	5.2	11.8
ROANOKE [g]	86,540	1,674,301	14,540	9.5	7.4	19.1	15.3	11.6	10.0	8.3	6.1	4.2	8.6
WASHINGTON [h]	512,164	14,136,875	21,285	8.5	6.0	11.9	11.2	10.2	8.8	7.4	6.6	6.0	23.5

Table A1. (continued)

	NUMBER OF RETURNS a/	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) b/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	2,062,933	43,427,318	15,389	9.6	7.4	17.6	14.6	11.3	9.6	7.7	6.0	4.5	11.8
1. LENOWISCO	29,786	542,418	14,077	10.0	8.1	19.5	15.1	11.2	10.9	9.9	5.8	3.9	5.5
2. CUMB.PLATEAU	41,963	817,840	15,505	9.0	7.3	18.1	14.4	12.2	12.9	9.6	6.0	4.0	6.5
3. MT.ROGERS	65,061	1,044,003	12,028	9.8	8.4	24.4	18.3	13.3	9.8	6.4	3.8	2.2	3.6
4. NEW RIVER	46,837	769,308	12,955	11.4	8.3	20.7	16.1	12.7	9.8	7.3	5.1	3.2	5.4
5. FIFTH	97,325	1,864,795	14,572	9.5	7.5	19.1	15.1	11.6	10.0	8.4	6.2	4.2	8.3
6. CENTRAL SHEN.	78,268	1,368,737	13,752	9.3	7.8	20.3	16.8	12.7	10.4	8.1	5.4	3.5	5.8
7. LORD FAIRFAX	52,228	892,065	13,108	10.4	8.2	20.9	16.7	12.6	10.0	7.6	4.9	3.2	5.4
8. NO.VIRGINIA	497,248	13,806,682	21,376	8.4	6.0	11.8	11.2	10.2	8.8	7.4	6.5	5.9	23.8
9. RAP.-RAPIDAN	34,971	764,521	14,206	9.0	7.8	19.8	15.8	11.0	9.1	7.3	5.5	4.4	10.1
10. THOMAS JEFFERSON	54,284	1,060,831	13,693	10.6	8.0	19.2	16.5	11.4	9.0	7.3	5.4	3.7	8.9
11. CENTRAL VIRGINIA	71,504	1,324,298	14,226	9.2	7.5	20.0	15.7	12.0	10.2	8.2	6.1	4.1	7.0
12. WEST PIEDMONT	91,283	1,521,296	12,709	9.0	7.7	23.3	18.4	11.8	10.3	7.5	4.8	2.8	4.4
13. SOUTHSIDE	27,724	414,131	11,418	10.1	8.7	25.9	18.6	12.0	9.4	6.2	3.8	2.0	3.2
14. PIEDMONT	26,606	383,305	10,882	10.9	9.2	26.8	17.5	11.6	8.9	5.8	3.8	2.2	3.3
15. RICHMOND	266,589	5,759,972	16,213	9.0	7.0	16.6	14.8	11.1	9.9	8.1	6.6	5.2	11.8
16. RADCO	45,010	896,095	15,685	10.5	7.3	16.8	13.8	11.1	9.3	8.3	6.9	5.2	10.8
17. NORTHERN NECK	15,434	257,994	11,886	11.9	10.0	22.2	15.5	10.9	8.8	6.9	4.1	2.8	6.8
18. MID.PENINSULA	23,296	421,954	13,574	10.3	8.3	20.9	14.7	11.6	9.4	7.7	5.7	4.0	7.4
19. CRATER	56,313	1,014,462	13,767	10.9	8.3	19.8	14.7	10.5	9.9	8.0	6.1	4.5	7.4
20. S.E.VIRGINIA	296,224	5,815,209	14,397	10.0	7.9	18.4	15.5	11.5	9.5	7.8	6.2	4.5	8.7
21. PENINSULA	128,594	2,454,625	14,695	11.4	7.9	17.5	14.1	11.8	9.5	8.0	6.3	4.7	8.9
22. ACCOMACK-NORTH.	16,287	232,777	10,078	13.7	10.7	25.3	17.6	10.1	7.8	5.0	3.3	2.2	4.2

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because of the returns were filed by nonresidents.

d/ Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

e/ On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA. This report shows data for the uncombined areas.

f/ On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA. This report shows data for the uncombined areas.

g/ Craig County was removed from the Roanoke MSA on June 30, 1983.

h/ Stafford County and Calvert County, Md. were added to the Washington, D.C.-Md-Va. MSA on June 30, 1983.

Table A2.
Adjusted Gross Income on Married Couple Returns, 1982

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,079,977	32,383,138	24,908	2.6	2.8	9.8	11.3	11.5	12.2	11.5	9.7	7.6	20.9
UNASSIGNED [c]	16,628	628,318	15,774	7.6	6.0	17.1	17.3	12.7	9.1	7.2	5.4	3.9	13.5
COUNTIES	695,747	21,011,793	25,451	2.5	2.7	9.6	11.0	11.3	11.9	11.2	9.4	7.6	22.8
ACCOMACK	5,709	117,609	17,074	4.4	5.3	17.4	16.7	15.1	13.0	9.5	6.5	4.3	7.8
ALBEMARLE	10,626	360,316	26,487	2.4	2.3	7.8	10.5	12.0	11.5	11.7	10.4	7.9	23.5
ALLEGHANY	3,038	70,924	22,312	3.1	4.0	12.6	11.8	12.4	13.1	15.0	10.8	7.2	9.9
AMELIA	1,617	33,182	18,429	5.1	4.0	14.0	16.5	15.2	14.3	12.1	8.0	4.8	5.9
AMHERST	5,610	130,422	21,909	2.5	2.9	10.6	13.4	14.7	15.5	14.3	10.5	6.8	8.8
APPOMATTOX	2,550	55,868	20,218	3.8	3.3	14.4	13.3	14.4	15.3	13.4	9.6	5.5	6.8
ARLINGTON	26,891	1,173,905	35,929	1.8	1.8	6.3	7.2	7.4	7.7	8.0	8.2	8.2	43.3
AUGUSTA	12,171	293,791	21,744	2.9	2.8	10.9	13.7	14.5	15.3	13.3	10.0	7.1	9.6
BATH	1,310	29,799	17,663	2.3	4.3	17.7	17.6	15.2	13.2	10.5	6.0	4.4	8.7
BEDFORD	8,445	201,046	21,182	2.5	3.3	11.5	14.1	15.0	14.9	13.0	8.7	6.3	10.5
BLAND	1,258	23,734	17,885	4.6	4.0	13.8	17.1	18.0	16.0	13.0	7.2	4.1	2.1
BOTETOURT	5,208	128,299	22,591	2.5	2.9	11.1	12.5	13.9	13.7	13.7	11.1	6.8	11.9
BRUNSWICK	2,627	50,096	16,163	4.1	5.0	18.5	18.3	17.5	13.4	9.6	5.1	3.5	4.9
BUCHANAN	7,568	183,129	20,735	3.8	4.3	11.4	13.3	14.4	18.2	13.1	7.7	5.3	8.4
BUCKINGHAM	2,047	36,599	15,080	4.6	6.1	20.1	19.0	15.3	13.5	8.1	6.5	2.9	3.9
CAMPBELL	10,092	242,021	22,220	2.6	3.2	10.7	12.6	14.3	15.0	13.2	11.0	7.3	10.1
CAROLINE	3,318	73,712	20,428	3.5	3.5	11.8	14.6	15.3	14.8	12.3	9.6	5.8	8.6
CARROLL	5,706	99,056	15,899	3.3	4.9	19.0	19.3	18.9	16.5	8.9	4.4	2.2	2.5
CHARLES CITY	1,135	27,754	21,898	3.3	2.6	10.4	13.9	14.3	14.6	13.2	8.5	7.4	11.8
CHARLOTTE	2,217	37,564	14,432	4.5	5.4	22.4	19.8	15.4	13.7	7.8	4.8	2.7	3.2
CHESTERFIELD	35,620	1,204,939	31,768	1.2	1.2	4.7	6.0	7.6	11.0	13.5	13.4	12.4	28.9
CLARKE	2,107	65,068	21,607	3.8	3.6	11.5	14.2	12.6	13.3	11.7	8.8	6.5	13.9
CRAIG	894	17,994	19,123	4.1	4.6	12.1	14.9	17.2	17.7	12.0	7.8	4.7	4.7
CULPEPER	4,717	114,832	20,727	3.2	3.3	13.1	14.6	13.9	13.8	11.2	9.3	6.6	11.1
CUMBERLAND	1,330	25,181	16,288	4.7	4.7	17.5	18.6	17.2	12.5	8.7	5.6	4.2	6.2
DICKENSON	3,668	89,649	21,260	4.2	5.1	13.1	11.8	11.4	17.3	14.9	9.3	5.5	7.3
DINWIDDIE	3,960	97,479	23,333	3.4	3.4	10.3	11.3	12.5	13.6	13.3	10.8	9.7	11.6
ESSEX	1,696	37,372	18,782	2.8	4.0	15.2	15.8	16.0	15.4	10.6	6.7	5.0	8.3
FAIRFAX	128,650	5,720,774	>40,000	1.5	1.1	3.9	4.7	5.4	6.3	7.3	8.5	9.1	52.1
FAUQUIER	7,972	284,614	26,871	1.9	2.2	9.4	10.2	11.0	11.3	10.5	9.8	9.0	24.6
FLOYD	2,406	44,373	17,031	3.4	4.3	16.0	19.2	17.3	17.4	10.5	6.2	2.4	3.3
FLUVANNA	2,029	47,542	20,860	3.1	2.8	12.8	14.3	14.6	14.0	12.9	10.7	5.6	9.2
FRANKLIN	7,689	163,950	18,971	2.9	3.4	14.3	17.1	15.5	15.4	11.5	8.2	4.8	6.9
FREDERICK	8,102	193,059	21,206	3.1	3.4	11.3	14.3	14.4	14.4	13.2	9.7	6.3	9.9
GILES	3,728	77,056	19,015	3.3	4.1	13.9	15.3	16.6	15.7	12.2	8.4	4.6	5.9

Table A2. (continued)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	4,956	128,238	22,540	3.1	3.5	11.2	12.4	12.8	13.7	12.3	9.6	7.4	13.9
GOUCHLAND	2,393	76,019	24,107	2.6	3.0	10.1	11.4	13.0	12.2	12.7	9.3	7.3	18.4
GRAYSON	3,573	60,593	15,097	4.9	5.5	19.0	20.2	18.8	15.3	8.6	3.4	1.5	2.7
GREENE	1,861	41,750	21,577	2.8	2.7	11.2	15.1	13.4	15.0	15.5	11.1	5.6	7.4
GREENSVILLE	2,018	40,441	17,112	4.6	4.8	15.0	17.7	16.3	14.3	11.3	6.9	3.8	4.1
HALIFAX	5,797	108,220	16,627	4.6	4.5	17.5	18.4	15.3	15.6	10.9	6.9	2.9	3.2
HANOVER	12,072	365,748	28,419	1.7	2.0	6.7	8.4	9.7	12.1	13.8	13.6	10.5	21.6
HENRICO	38,013	1,262,266	28,797	1.3	1.6	6.6	8.1	9.7	12.4	13.6	12.9	10.3	23.5
HENRY	13,010	292,995	19,903	2.1	3.2	12.5	15.9	16.7	16.8	13.2	8.1	4.8	6.8
HIGHLAND	684	14,026	18,267	2.8	4.8	16.4	16.2	14.8	13.6	11.8	6.6	5.3	7.5
ISLE OF WIGHT	4,536	120,989	23,841	2.6	2.8	8.3	12.2	13.0	14.5	14.7	12.3	7.8	11.9
JAMES CITY	4,887	154,255	27,337	1.7	2.1	8.3	9.7	10.9	11.6	12.2	9.8	8.6	25.1
KING AND QUEEN	1,154	24,717	18,665	2.8	4.5	16.0	15.4	15.3	11.4	11.6	7.8	6.1	8.9
KING GEORGE	2,152	60,900	25,145	2.5	3.1	9.4	12.3	11.1	11.3	11.2	10.5	7.6	20.9
KING WILLIAM	1,955	52,601	25,502	2.5	2.4	11.0	9.9	10.8	11.9	15.3	11.7	9.2	15.2
LANCASTER	2,235	56,289	19,373	3.7	5.1	15.4	14.5	12.8	13.0	10.5	6.3	3.7	14.9
LEE	4,417	85,545	15,883	5.4	6.8	19.4	16.1	12.9	11.9	10.5	6.5	4.5	6.0
LOUDOUN	13,270	476,011	32,839	1.8	1.5	6.1	6.9	7.9	9.1	10.3	11.1	11.1	34.1
LOUISA	3,449	76,403	19,683	2.9	3.9	13.9	15.6	14.6	14.5	12.2	9.5	5.6	7.2
LUNENBURG	2,287	40,781	14,910	4.5	5.9	20.5	19.5	16.7	13.2	8.3	4.0	2.4	5.1
MADISON	2,029	42,135	18,013	4.1	4.5	14.8	17.5	15.1	14.2	11.4	6.3	4.2	7.9
MATHEWS	1,809	44,863	20,737	2.9	3.2	14.8	12.4	14.9	12.4	11.0	9.3	6.6	12.4
MECKLENBURG	5,889	116,933	16,518	3.7	4.5	18.2	18.5	16.9	13.9	9.4	6.1	3.3	5.4
MIDDLESEX	1,670	38,216	17,860	3.5	5.4	16.0	16.0	15.8	13.1	10.3	6.7	4.3	8.8
MONTGOMERY	10,911	263,221	21,139	3.4	3.5	12.3	13.8	13.9	13.6	11.8	8.7	6.1	12.9
NELSON	2,318	46,983	17,929	4.7	4.5	15.3	16.7	15.1	13.7	10.9	7.8	4.8	6.5
NEW KENT	1,923	52,734	26,161	1.9	2.5	6.7	11.2	10.3	14.0	14.6	12.0	9.9	16.9
NORTHAMPTON	2,298	47,351	15,811	3.6	6.3	18.7	19.1	14.5	12.9	8.3	5.1	3.7	7.9
NORTHUMBERLAND	2,173	49,880	17,781	3.7	4.6	17.2	16.1	15.1	11.3	10.0	6.3	4.2	11.5
NOTTOWAY	2,716	57,190	18,845	3.8	3.6	16.0	15.8	14.0	14.9	10.8	8.6	5.3	7.3
ORANGE	3,884	93,903	20,467	3.1	3.4	13.9	15.3	13.1	12.7	12.4	8.1	6.2	11.8
PAGE	4,125	77,991	16,725	5.4	5.2	16.6	17.1	16.5	14.0	9.5	6.3	3.7	5.5
PATRICK	3,712	70,728	16,681	2.5	4.1	18.3	19.9	15.9	15.9	11.5	5.3	2.9	3.8
PITTSYLVANIA	13,596	276,622	18,778	3.4	3.8	14.1	17.0	15.4	16.2	12.5	8.2	4.3	5.0
POWHATAN	2,478	66,489	24,799	2.9	2.6	9.0	10.5	11.5	14.1	12.6	12.7	7.8	16.4
PRINCE EDWARD	2,509	51,785	17,153	3.7	4.5	16.8	17.8	16.7	13.4	9.6	6.6	4.0	6.9
PRINCE GEORGE	3,713	105,569	26,430	2.8	2.3	8.2	9.4	9.6	13.6	14.2	13.6	9.1	17.1
PRINCE WILLIAM	30,466	1,066,404	33,766	1.8	1.4	4.7	6.2	7.1	8.7	10.8	12.2	12.6	34.4
PULASKI	7,375	152,002	18,805	3.3	3.9	14.3	15.9	16.5	15.4	12.0	8.3	4.7	5.6
RAPPAHANNOCK	1,222	29,636	19,012	3.8	3.7	14.8	16.4	14.1	13.3	10.4	6.5	5.2	11.7

Table A2. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL ($000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	1,334	29,817	19,397	3.7	5.2	12.5	15.4	14.9	14.4	11.3	8.0	5.4	9.0
ROANOKE	46,378	490,741	27,012	1.5	1.9	7.2	9.5	11.0	13.2	14.2	12.3	9.6	19.6
ROCKBRIDGE	3,766	75,844	18,032	3.9	4.0	14.2	17.8	16.5	16.0	10.8	7.4	4.1	5.1
ROCKINGHAM	12,462	270,340	19,667	2.9	3.3	12.5	15.6	16.8	16.8	12.3	7.5	4.9	7.3
RUSSELL	6,415	140,367	20,118	3.1	3.8	14.1	14.9	13.7	15.9	13.5	7.7	5.8	7.5
SCOTT	4,822	102,959	18,958	2.8	4.4	15.0	15.5	15.4	15.0	13.9	7.8	4.7	5.4
SHENANDOAH	6,160	123,340	18,106	4.1	3.9	15.0	16.2	17.4	16.0	11.7	6.2	3.7	5.9
SMYTH	6,962	131,949	16,318	3.5	4.8	18.1	19.0	17.5	14.9	10.0	5.1	2.6	4.5
SOUTHAMPTON	3,353	82,376	21,883	3.2	3.5	11.8	13.0	13.2	13.8	12.9	9.5	7.4	11.6
SPOTSYLVANIA	7,908	208,757	24,943	2.5	2.6	9.2	10.1	12.4	13.2	13.7	11.7	8.7	15.7
STAFFORD	9,035	270,362	28,367	2.3	2.1	7.6	8.7	10.0	11.1	12.2	12.0	10.4	23.5
SURRY	2,085	25,090	20,186	4.2	5.3	11.7	14.5	13.5	14.8	12.5	9.4	5.8	7.8
SUSSEX	1,883	42,532	19,393	5.0	3.7	14.2	14.4	14.4	12.9	12.3	7.9	5.4	9.7
TAZEWELL	10,760	266,463	21,046	3.1	4.0	13.1	13.5	13.2	14.8	12.3	9.1	6.0	10.9
WARREN	4,725	103,330	19,845	3.0	4.2	12.9	14.6	15.7	14.9	12.6	8.7	5.2	8.2
WASHINGTON	9,482	208,043	17,663	3.0	4.6	16.3	17.3	16.4	13.5	9.7	7.2	4.5	7.5
WESTMORELAND	2,768	58,511	18,115	5.0	5.3	15.9	15.6	13.2	12.9	10.9	6.7	4.9	9.5
WISE	9,183	228,432	22,147	3.6	4.0	12.5	12.1	11.4	14.7	15.3	9.5	6.9	9.8
WYTHE	5,440	104,068	16,799	4.4	4.5	16.9	18.1	16.7	14.4	10.5	6.0	3.4	5.0
YORK	6,580	206,336	29,257	2.0	2.0	7.3	8.4	9.2	10.7	12.4	11.6	11.0	25.6
CITIES	367,602	10,743,028	24,357	2.5	2.8	9.8	11.6	12.0	13.0	12.4	10.5	7.8	17.6
ALEXANDRIA	20,540	846,963	33,728	2.2	2.0	6.6	7.9	8.0	8.6	8.4	8.5	8.1	39.7
BEDFORD	1,065	24,602	20,633	2.0	3.7	13.1	13.9	15.5	14.1	11.7	8.9	6.2	10.7
BRISTOL	6,340	168,396	16,610	3.9	4.8	18.3	18.0	15.4	11.5	9.5	6.7	4.6	7.2
BUENA VISTA	1,343	27,417	19,197	1.9	3.6	12.4	16.4	18.5	17.7	13.5	6.9	4.2	4.6
CHARLOTTESVILLE	6,684	195,503	23,262	3.2	3.2	10.8	12.2	12.0	13.0	11.7	9.1	7.3	17.5
CHESAPEAKE	24,405	673,954	25,828	1.8	2.2	7.9	10.6	11.6	13.5	14.5	12.8	9.6	15.5
CLIFTON FORGE	894	22,810	22,917	2.5	4.7	12.8	11.1	11.9	12.1	14.0	10.7	7.7	12.4
COLONIAL HEIGHTS	3,893	115,140	28,360	1.7	2.0	7.0	7.9	9.4	13.1	13.1	13.3	11.3	21.0
COVINGTON	1,704	37,475	20,409	2.2	4.5	15.1	14.1	13.1	13.6	12.3	11.5	7.0	6.7
DANVILLE	9,814	248,127	20,050	3.3	3.6	13.1	16.1	13.8	14.2	11.8	9.3	5.4	9.4
EMPORIA	936	22,378	18,431	3.2	5.0	13.5	17.1	16.3	12.5	12.0	8.3	4.4	7.6
FAIRFAX	3,624	142,480	36,853	1.7	1.3	4.3	5.5	6.1	7.8	9.4	10.2	10.3	43.5
FALLS CHURCH	3,634	137,557	31,492	2.9	2.6	8.4	9.4	8.1	7.7	8.3	8.7	8.1	35.8
FRANKLIN	1,170	33,778	22,994	3.5	3.0	10.1	12.1	13.2	13.4	9.8	10.9	7.7	16.1
FREDERICKSBURG	2,720	79,057	23,188	3.2	2.9	11.3	12.4	12.9	11.4	11.5	9.1	7.1	18.2
GALAX	1,566	33,292	15,921	3.8	3.3	20.6	19.2	17.0	13.7	7.5	5.6	2.4	6.8
HAMPTON	22,086	585,330	24,544	2.4	2.5	9.3	10.8	11.6	14.6	14.2	12.2	8.5	13.8
HARRISONBURG	3,782	101,708	22,362	3.1	2.7	11.4	13.6	12.8	13.4	12.5	8.7	6.7	15.0
HOPEWELL	4,710	122,527	25,054	2.0	2.7	9.3	10.6	11.0	14.2	15.8	11.9	8.8	13.7
LEXINGTON	991	26,665	23,167	2.8	2.7	11.3	11.8	13.6	12.1	12.6	9.6	7.0	16.3

Table A2. (continued)

	NUMBER OF RETURNS [a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) [b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	12,347	362,069	23,592	2.5	3.1	10.8	12.1	11.9	13.3	11.9	10.2	7.4	16.8
MANASSAS	4,301	146,607	31,684	1.6	1.4	5.6	6.5	8.5	10.4	11.4	12.3	11.4	30.9
MANASSAS PARK	1,103	27,404	24,431	1.6	1.3	7.0	10.4	13.4	18.3	16.7	14.6	8.7	7.9
MARTINSVILLE	3,457	101,332	21,488	2.5	2.9	12.7	13.9	14.0	13.5	11.2	7.1	5.4	16.8
NEWPORT NEWS	26,148	737,006	24,840	2.5	2.8	8.8	10.0	12.3	14.1	13.5	11.6	8.7	15.8
NORFOLK	34,945	973,059	21,843	2.7	3.0	11.5	13.9	13.9	13.7	12.3	9.7	6.5	12.8
NORTON	886	24,506	22,059	4.4	3.6	12.3	14.4	10.4	11.5	14.9	9.1	5.2	13.9
PETERSBURG	6,169	165,615	23,279	2.7	3.6	11.6	12.9	11.0	12.5	11.7	10.4	8.2	15.4
POQUOSON	2,037	61,904	28,392	1.7	2.3	6.9	7.3	10.0	11.3	15.4	12.7	9.6	22.7
PORTSMOUTH	19,006	496,584	23,114	1.6	2.3	9.4	13.3	14.1	15.0	14.3	10.9	7.6	11.6
RADFORD	2,022	52,467	22,809	1.8	2.6	10.5	14.3	12.9	14.0	12.9	9.7	7.0	14.3
RICHMOND	33,983	1,075,504	24,025	2.7	3.0	10.6	11.9	12.0	12.1	11.4	9.8	7.4	19.1
ROANOKE	18,941	492,223	21,337	2.5	3.4	12.1	13.9	14.1	14.3	12.1	8.9	5.6	12.9
SALEM	5,140	140,009	23,727	2.1	2.3	9.7	11.8	13.3	14.6	13.6	10.3	7.8	14.6
SOUTH BOSTON	1,365	33,354	19,803	2.6	3.7	13.8	15.4	14.9	13.8	11.4	7.2	4.8	12.1
STAUNTON	4,577	116,312	22,485	2.6	3.1	11.1	13.1	13.1	14.2	14.3	10.3	6.6	11.7
SUFFOLK	9,097	233,557	22,522	2.8	3.2	10.7	13.4	12.8	14.0	12.9	10.8	7.0	12.3
VIRGINIA BEACH	51,350	1,620,672	27,390	2.8	2.5	7.7	8.9	10.2	11.9	12.5	11.7	9.5	22.3
WAYNESBORO	3,495	89,216	22,800	1.5	3.1	10.9	13.9	12.7	13.8	13.6	10.0	6.8	13.5
WILLIAMSBURG	1,312	40,794	25,497	2.5	2.7	10.7	10.7	12.6	9.7	11.5	8.9	6.9	23.8
WINCHESTER	4,020	107,675	21,794	3.3	3.3	11.8	13.2	13.3	14.3	12.6	8.4	6.6	13.3
NON-MSA	325,994	7,461,837	19,664	3.3	3.9	13.8	15.1	14.8	14.5	11.9	8.1	5.3	9.1
MSA	737,355	24,292,984	28,047	2.1	2.2	7.9	9.4	10.1	11.3	11.5	10.5	8.7	26.3
CHARLOTTESVILLE	21,200	649,111	24,323	2.8	2.7	9.5	11.8	12.4	12.5	12.1	10.1	7.3	18.8
DANVILLE	23,410	524,749	19,278	3.4	3.7	13.7	16.6	14.7	15.3	12.2	8.7	4.8	6.8
J.CITY-K-BRISTOL	20,644	479,398	17,643	3.2	4.6	16.6	17.1	15.9	13.2	10.6	7.2	4.6	6.9
LYNCHBURG [d]	28,049	734,512	22,713	2.5	3.1	10.7	12.6	13.3	14.3	12.8	10.5	7.3	12.8
NEW.NEWS-HAMPTON [e]	68,006	1,913,863	25,246	2.4	2.6	8.9	10.2	11.7	13.6	13.5	11.5	8.7	17.0
NOR.-VA.B.-PORT. [e]	138,803	3,997,826	24,703	2.4	2.6	9.1	11.4	12.1	13.2	13.1	11.2	8.3	16.6
PET.-COL.HEIGHTS [f]	22,445	606,330	25,089	2.5	2.9	9.5	10.7	10.8	13.4	13.5	11.8	9.3	15.6
RICHMOND [f]	127,617	4,131,455	28,218	1.7	2.0	7.3	8.8	9.9	12.0	13.0	12.2	10.0	23.2
ROANOKE [g]	45,667	1,251,272	23,750	2.1	2.7	10.0	11.9	12.9	13.9	13.2	10.5	7.4	15.4
WASHINGTON [h]	241,514	10,008,467	37,306	1.7	1.4	4.8	5.9	6.5	7.5	8.5	9.3	9.6	44.8

Table A2. (continued)

	NUMBER OF RETURNS[a]	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[b] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	1,063,349	31,754,821	25,036	2.5	2.7	9.7	11.2	11.5	12.3	11.6	9.8	7.7	21.0
1. LENOWISCO	19,308	441,441	19,992	3.9	4.7	14.7	14.0	12.7	14.0	13.8	8.4	5.7	8.0
2. CUMB.PLATEAU	28,411	679,607	20,777	3.4	4.2	12.9	13.6	13.4	16.3	13.1	8.4	5.7	9.0
3. MT.ROGERS	40,327	829,132	16,575	3.7	4.7	17.7	18.4	17.1	14.2	9.6	5.8	3.3	5.3
4. NEW RIVER	26,442	589,118	19,796	3.3	3.7	13.3	15.1	15.2	14.8	11.9	8.4	5.3	9.1
5. FIFTH	52,197	1,400,476	23,451	2.2	2.9	10.4	12.0	12.9	13.9	13.3	10.5	7.4	14.5
6. CENTRAL SHEN.	44,581	1,045,119	20,736	2.8	3.2	12.0	14.7	15.0	15.3	12.8	8.7	5.9	9.5
7. LORD FAIRFAX	29,239	670,463	19,660	3.7	3.9	13.2	15.0	15.3	14.6	12.1	8.1	5.2	8.9
8. NO.VIRGINIA	232,479	9,738,105	37,731	1.7	1.4	4.7	5.8	6.4	7.3	8.3	9.2	9.5	45.7
9. RAP.-RAPIDAN	19,824	565,122	22,400	2.8	3.0	12.0	13.4	12.7	12.6	11.1	8.8	7.2	16.4
10. THOMAS JEFFERSON	26,967	768,497	23,050	3.0	3.3	10.6	12.7	12.9	12.9	12.0	9.8	6.8	16.3
11. CENTRAL VIRGINIA	40,109	1,016,028	22,160	2.6	3.2	11.2	13.0	13.8	14.5	12.9	10.1	6.9	11.9
12. WEST PIEDMONT	51,278	1,153,754	19,341	2.8	3.5	13.7	16.6	15.4	15.6	12.2	8.1	4.7	7.3
13. SOUTHSIDE	15,678	308,603	16,754	4.0	4.5	17.6	18.2	16.2	14.5	10.2	6.3	3.4	5.1
14. PIEDMONT	14,723	282,282	16,398	4.3	4.9	18.3	18.1	15.7	13.7	9.3	6.3	3.8	5.5
15. RICHMOND	127,617	4,131,455	28,218	1.7	2.0	7.3	8.8	9.9	12.0	13.0	12.2	10.0	23.2
16. RADCO	25,134	692,788	25,276	2.7	2.6	9.3	10.6	11.9	12.3	12.5	11.2	8.7	18.3
17. NORTHERN NECK	8,510	194,497	18,544	4.1	5.0	15.6	15.4	13.9	12.7	10.6	6.7	4.5	11.3
18. MID.PENINSULA	13,241	326,006	21,181	3.0	3.7	13.2	13.2	13.8	13.2	12.1	9.0	6.7	12.1
19. CRATER	28,367	736,770	23,660	2.9	3.2	10.5	11.8	11.7	13.4	13.2	11.0	8.3	13.8
20. S.E.VIRGINIA	147,862	4,234,970	24,594	2.5	2.6	9.2	11.4	12.1	13.3	13.1	11.2	8.3	16.3
21. PENINSULA	63,050	1,785,626	25,459	2.3	2.6	8.7	10.0	11.6	13.5	13.6	11.6	8.8	17.2
22. ACCOMACK-NORTH.	8,007	164,961	16,722	4.2	5.6	17.7	17.4	14.9	13.0	9.2	6.1	4.1	7.8

a/ Number of returns adjusted by counting two married separate returns as equivalent to one married joint or combined return.

b/ Details may not add to 100.0 due to rounding.

c/ Returns unassigned to geographic areas because the proper city or county could not be ascertained or because of the returns were filed by nonresidents.

d/ Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

e/ On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA. This report shows data for the uncombined areas.

f/ On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA. This report shows data for the uncombined areas.

g/ Craig County was removed from the Roanoke MSA on June 30, 1983.

h/ Stafford County and Calvert County, Md. were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Table A3.
Adjusted Gross Income on Individual Returns, 1982

		AGI ($)		PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a]									
	NUMBER OF RETURNS	TOTAL (000)	MEDIAN PER RETURN	LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
STATE	1,016,320	11,912,362	8,953	17.1	12.3	26.0	18.2	11.0	6.6	3.6	1.9	1.2	2.0
UNASSIGNED[b]	10,836	239,864	8,178	18.5	13.3	28.6	16.8	9.3	5.2	2.8	1.7	1.1	2.8
COUNTIES	569,879	6,743,196	8,911	17.7	12.4	25.5	17.5	10.7	6.7	3.8	2.2	1.4	2.3
ACCOMACK	5,660	47,538	6,906	21.8	15.8	32.5	18.6	5.4	3.2	1.0	0.6	0.4	0.8
ALBEMARLE	9,583	113,859	9,096	17.6	12.0	25.0	20.2	11.3	6.1	3.0	1.6	0.9	2.4
ALLEGHANY	1,610	15,209	7,089	21.5	16.2	29.4	13.7	8.6	4.4	3.1	1.4	0.4	1.2
AMELIA	1,244	10,887	7,608	17.2	14.4	35.3	19.8	7.6	3.4	1.3	0.3	0.3	0.4
AMHERST	4,027	38,060	8,089	16.6	12.8	33.3	20.0	9.6	3.8	2.2	0.8	0.4	0.5
APPOMATTOX	1,606	13,713	7,304	20.5	14.1	33.4	18.7	7.7	2.5	1.7	1.1	0.0	0.3
ARLINGTON	49,486	907,080	15,535	8.2	7.5	16.7	15.9	15.3	12.2	8.2	5.3	3.9	6.7
AUGUSTA	7,862	73,715	7,878	19.2	14.0	29.2	19.2	11.0	4.0	1.7	0.8	0.3	0.6
BATH	1,024	9,931	7,864	13.7	14.5	38.2	18.4	6.6	4.2	2.1	0.5	0.5	1.5
BEDFORD	5,043	47,190	7,740	18.2	13.9	32.8	18.8	8.3	4.0	1.9	0.8	0.5	0.8
BLAND	675	6,060	7,874	20.3	12.1	30.7	19.4	12.3	2.8	1.3	1.0	0.0	0.0
BOTETOURT	3,179	30,157	7,571	20.2	14.4	30.0	17.1	8.2	4.6	2.5	1.4	0.8	0.8
BRUNSWICK	2,276	16,957	7,206	17.3	13.8	42.9	15.6	5.7	2.3	1.0	0.4	0.4	0.6
BUCHANAN	3,354	35,238	8,025	21.0	12.0	28.1	17.0	11.6	5.5	2.0	1.0	0.5	1.2
BUCKINGHAM	1,645	13,405	6,985	20.2	15.7	35.7	17.8	6.1	2.2	1.0	0.7	0.4	0.3
CAMPBELL	6,745	62,684	7,763	18.7	13.6	32.1	17.8	9.5	4.6	1.9	1.1	0.4	0.3
CAROLINE	3,210	28,024	7,133	23.0	13.8	31.0	15.7	9.1	4.0	1.8	1.3	0.0	0.4
CARROLL	3,091	24,195	7,110	19.4	14.6	37.8	19.3	5.7	1.8	0.6	0.2	0.1	0.4
CHARLES CITY	1,360	13,004	8,131	19.1	11.2	31.5	17.4	11.7	6.5	1.5	0.7	0.4	0.0
CHARLOTTE	1,491	12,186	7,186	16.1	15.5	42.2	16.7	5.1	2.5	0.7	0.4	0.3	0.5
CHESTERFIELD	24,183	279,181	9,280	19.2	12.4	21.5	17.6	11.5	8.8	4.5	2.1	1.1	1.2
CLARKE	1,686	18,128	8,141	17.1	12.8	31.9	19.3	8.1	4.7	2.0	0.8	0.9	2.3
CRAIG	498	4,648	8,217	16.3	13.5	31.5	20.5	12.2	3.8	1.2	0.0	1.0	0.0
CULPEPER	3,661	37,771	7,964	17.9	13.9	30.7	18.9	9.4	4.3	1.7	1.1	0.7	1.5
CUMBERLAND	1,024	8,361	6,766	21.8	15.5	35.9	15.1	6.2	3.0	1.3	0.5	0.0	0.7
DICKENSON	1,568	16,867	7,241	24.2	13.3	27.7	14.7	7.8	7.4	2.4	0.8	0.4	1.2
DINWIDDIE	3,104	30,780	7,829	18.7	13.2	32.0	16.6	7.7	6.7	2.5	1.2	0.6	0.8
ESSEX	1,699	14,992	7,026	22.0	14.1	34.4	14.9	7.8	2.8	1.5	1.3	0.0	1.2
FAIRFAX	127,665	1,860,408	11,367	16.8	11.2	17.8	15.1	12.7	9.4	6.1	3.9	2.6	4.3
FAUQUIER	6,025	97,836	8,554	17.5	13.6	26.5	18.6	9.7	5.4	3.0	1.7	1.2	2.6
FLOYD	1,387	11,175	7,061	19.3	15.7	36.6	17.8	6.6	2.5	0.8	0.5	0.0	0.3
FLUVANNA	1,545	13,238	7,415	20.5	14.4	31.2	19.3	8.2	3.1	1.9	0.5	0.3	0.5
FRANKLIN	4,946	44,265	7,545	15.9	15.2	37.0	17.7	7.4	3.9	1.4	0.7	0.2	0.6
FREDERICK	5,360	49,205	7,571	21.2	13.9	28.9	18.8	8.9	4.7	1.8	0.8	0.4	0.7
GILES	2,425	22,388	7,904	20.3	12.9	28.8	19.3	12.7	3.3	1.2	0.5	0.3	0.5

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
GLOUCESTER	3,214	31,691	7,647	20.7	14.8	27.5	17.8	9.2	5.0	2.0	1.3	0.5	1.4
GOOCHLAND	2,054	21,047	8,289	18.0	12.9	29.2	21.8	9.4	4.4	2.1	0.7	0.3	1.3
GRAYSON	1,944	15,732	7,319	16.9	13.7	41.8	19.3	5.1	1.7	0.6	0.3	0.3	0.3
GREENE	1,222	11,918	8,381	18.9	11.8	28.6	25.0	7.9	4.6	1.4	1.0	0.3	0.5
GREENSVILLE	1,627	13,742	7,373	18.3	15.1	35.1	19.3	7.9	2.8	1.0	0.0	0.3	0.3
HALIFAX	4,018	34,841	7,553	18.4	14.1	34.3	21.5	6.9	2.6	0.9	0.5	0.3	0.6
HANOVER	8,782	87,409	8,096	19.9	13.6	26.6	18.9	10.1	5.4	2.9	1.1	0.6	0.8
HENRICO	36,766	447,317	10,335	14.7	11.0	22.9	21.1	14.0	8.5	3.8	1.7	0.8	1.5
HENRY	10,052	89,498	7,720	16.8	12.5	38.0	20.2	6.9	3.2	1.2	0.5	0.2	0.5
HIGHLAND	381	3,822	8,203	14.7	13.9	33.6	15.7	13.1	4.7	2.1	1.0	1.0	0.0
ISLE OF WIGHT	3,613	36,744	8,951	17.9	11.9	25.6	24.1	11.0	5.4	2.0	1.0	0.5	0.7
JAMES CITY	5,183	48,501	7,258	22.4	14.7	26.5	16.3	8.7	4.1	2.3	1.0	0.8	1.1
KING AND QUEEN	1,055	9,732	7,535	18.7	14.2	33.8	16.7	8.2	4.4	1.6	1.6	0.0	0.9
KING GEORGE	1,732	19,692	8,359	18.8	13.3	26.7	17.0	7.3	6.3	3.5	2.9	1.4	2.8
KING WILLIAM	1,577	14,981	7,617	19.0	13.3	33.8	16.9	8.4	3.9	1.6	1.4	0.5	1.2
LANCASTER	1,725	17,233	7,166	21.7	15.1	30.4	15.2	6.7	4.2	2.3	0.9	0.6	2.8
LEE	2,386	20,974	6,994	21.4	15.7	32.3	15.0	7.4	4.3	1.9	0.7	0.2	1.0
LOUDOUN	10,453	136,687	9,769	17.0	11.5	22.5	18.4	11.8	7.3	4.6	2.4	1.6	2.8
LOUISA	2,916	26,751	7,579	19.0	14.8	31.4	19.0	7.1	4.4	2.4	0.8	0.4	0.7
LUNENBURG	1,796	14,589	6,931	19.7	14.9	40.1	14.7	5.5	2.8	0.9	0.5	0.4	0.6
MADISON	1,500	14,406	7,696	15.7	15.1	35.7	19.9	7.1	3.0	1.2	0.8	0.4	1.1
MATHEWS	1,196	12,916	8,605	15.6	13.6	28.8	17.4	11.8	6.1	3.0	1.4	0.8	1.5
MECKLENBURG	4,475	38,241	7,325	17.9	14.6	37.6	18.9	5.8	2.8	1.2	0.4	0.2	0.7
MIDDLESEX	1,314	11,635	7,049	20.9	15.8	32.5	15.0	7.5	4.3	1.8	1.1	0.6	0.8
MONTGOMERY	9,897	85,555	6,848	24.5	14.9	28.7	16.7	8.2	3.2	1.6	0.8	0.5	0.7
NELSON	1,737	16,406	7,967	18.5	12.1	32.7	21.2	7.7	3.9	2.3	0.3	0.4	0.9
NEW KENT	1,277	13,297	8,215	17.9	14.4	27.6	18.3	9.6	6.0	3.4	1.3	0.5	1.1
NORTHAMPTON	2,620	20,279	6,408	25.2	15.5	32.9	16.5	5.4	1.9	0.9	0.4	0.5	0.7
NORTHUMBERLAND	1,538	14,241	7,267	20.1	16.3	30.0	15.5	9.0	3.7	2.4	1.3	0.7	1.0
NOTTOWAY	2,249	19,993	7,485	18.8	13.3	36.1	17.3	7.5	3.1	2.4	0.8	0.2	0.5
ORANGE	3,012	39,880	7,906	16.6	13.8	33.8	20.0	7.3	3.7	1.9	1.0	0.6	1.5
PAGE	3,007	25,326	6,870	21.8	15.7	33.5	15.3	7.2	3.0	1.5	1.0	0.4	0.6
PATRICK	2,037	17,910	7,764	15.4	14.5	36.3	23.9	6.2	1.8	0.6	0.5	0.2	0.5
PITTSYLVANIA	9,641	83,427	7,643	17.5	13.7	35.7	21.7	6.5	2.9	1.1	0.5	0.2	0.3
POWHATAN	1,550	15,514	7,906	19.4	14.7	27.4	18.1	10.3	4.5	2.8	1.3	0.3	1.1
PRINCE EDWARD	2,434	21,601	7,272	19.4	14.2	36.0	16.7	6.9	2.9	2.0	0.8	0.2	0.9
PRINCE GEORGE	2,577	26,555	8,262	19.8	13.6	25.5	17.3	9.7	7.8	3.2	1.6	0.7	0.8
PRINCE WILLIAM	22,450	259,534	9,026	20.8	12.5	20.7	16.7	11.1	7.9	4.5	2.7	1.4	1.6
PULASKI	4,821	42,803	7,458	20.3	13.2	33.6	17.2	10.0	2.9	1.3	0.6	0.3	0.6
RAPPAHANNOCK	949	9,506	7,834	17.6	15.9	29.2	18.0	9.6	4.3	1.7	1.1	0.7	1.9

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
RICHMOND	1,070	9,424	6,935	21.6	16.1	31.9	14.6	7.4	4.2	1.7	0.9	0.7	0.9
ROANOKE	11,742	122,621	8,266	20.1	12.8	26.3	18.3	10.2	5.9	3.2	1.5	0.8	1.0
ROCKBRIDGE	2,548	22,614	7,297	20.6	15.0	31.4	19.2	8.5	2.6	1.5	0.5	0.0	0.8
ROCKINGHAM	8,221	75,036	7,779	16.3	14.2	35.1	19.4	8.6	3.2	1.3	1.0	0.3	0.6
RUSSELL	2,914	26,519	7,844	18.5	14.3	30.6	15.9	10.1	6.0	2.5	1.1	0.5	0.6
SCOTT	2,274	22,043	8,422	17.4	14.0	27.2	22.3	10.8	4.8	2.2	0.9	0.0	0.5
SHENANDOAH	4,720	43,536	7,700	17.4	14.0	34.5	19.1	8.1	3.3	1.8	0.7	0.4	0.7
SMYTH	4,144	34,371	7,007	21.5	13.8	36.7	17.4	6.0	2.4	0.8	0.5	0.2	0.7
SOUTHAMPTON	2,511	23,714	7,723	17.9	14.9	31.7	19.2	8.5	3.7	1.8	1.1	0.6	0.8
SPOTSYLVANIA	5,274	52,502	7,893	22.4	12.8	25.5	18.4	9.6	5.2	3.1	1.3	0.8	1.0
STAFFORD	5,881	59,830	7,970	20.7	14.4	25.0	17.2	10.1	5.7	3.2	1.8	0.9	1.0
SURRY	1,144	10,529	7,096	25.1	14.9	23.8	16.7	10.1	4.5	2.4	1.2	0.4	0.8
SUSSEX	1,950	18,435	7,779	17.8	13.0	34.5	18.8	7.8	3.9	1.9	0.7	0.5	1.0
TAZEWELL	5,716	57,609	7,563	20.6	14.5	29.1	16.4	8.7	5.1	2.4	1.0	0.6	1.5
WARREN	3,567	35,161	8,075	18.5	13.3	29.7	18.0	11.4	4.5	1.9	1.3	0.4	1.0
WASHINGTON	5,526	48,720	7,155	21.4	14.9	31.9	16.8	8.1	3.4	1.5	0.9	0.3	0.8
WESTMORELAND	2,591	22,599	6,882	22.3	16.4	30.1	16.4	6.6	3.7	2.4	0.8	0.7	0.7
WISE	5,129	50,780	7,374	22.9	14.3	27.2	16.0	7.8	5.8	3.2	1.0	0.7	1.2
WYTHE	3,424	28,078	6,879	21.1	15.4	36.1	16.6	6.0	2.4	1.2	0.4	0.2	0.7
YORK	5,829	54,761	7,107	25.6	14.0	24.7	16.1	9.1	4.5	2.5	1.4	0.8	1.2
CITIES	429,605	4,929,301	9,040	16.3	12.1	26.7	19.3	11.5	6.6	3.3	1.6	0.9	1.6
ALEXANDRIA	40,742	716,416	15,017	8.9	7.3	16.8	16.9	16.0	12.3	8.3	5.0	3.2	5.3
BEDFORD	1,057	10,257	8,076	15.5	13.8	33.7	20.8	7.3	4.6	1.6	1.1	0.9	0.7
BRISTOL	4,784	47,128	7,872	17.0	14.2	32.8	19.2	9.1	3.6	1.6	1.1	0.3	1.1
BUENA VISTA	886	7,752	7,256	20.2	15.7	31.3	19.2	7.7	3.3	1.0	1.2	0.0	0.5
CHARLOTTESVILLE	10,354	110,162	8,373	17.8	13.6	27.7	20.3	10.0	5.0	2.4	1.1	0.6	1.6
CHESAPEAKE	19,240	189,318	8,197	18.6	13.2	28.4	19.6	10.2	5.4	2.3	1.2	0.5	0.5
CLIFTON FORGE	792	8,124	8,038	18.6	12.0	32.3	15.3	8.8	6.7	3.2	1.3	0.8	1.1
COLONIAL HEIGHTS	3,137	32,590	8,169	21.4	13.7	23.6	16.8	10.8	6.6	3.7	1.8	0.8	0.9
COVINGTON	1,355	13,310	7,981	18.8	14.8	27.6	18.2	9.3	5.8	3.5	1.3	0.0	0.7
DANVILLE	9,304	89,091	8,053	17.9	12.5	32.1	21.6	8.0	3.9	1.9	0.8	0.4	0.8
EMPORIA	958	8,245	7,369	18.0	16.9	31.9	18.3	9.7	2.8	1.4	0.5	0.0	0.5
FAIRFAX	3,799	50,741	10,566	17.1	10.7	20.4	15.8	13.7	9.3	5.3	2.8	1.8	3.0
FALLS CHURCH	5,540	84,548	11,886	13.4	9.9	20.3	16.9	12.9	9.4	5.7	3.9	2.5	5.0
FRANKLIN	1,206	12,647	7,848	18.2	16.3	27.4	18.6	9.3	4.4	3.0	1.1	0.4	1.5
FREDERICKSBURG	3,779	43,259	9,373	15.7	11.9	25.5	20.6	12.6	6.5	3.1	1.2	0.7	2.0
GALAX	1,186	10,586	7,395	16.9	13.8	40.1	18.1	5.1	1.9	1.1	0.9	0.4	1.4
HAMPTON	22,661	229,984	8,355	19.5	12.8	26.4	18.2	12.4	5.7	2.5	1.1	0.6	0.8
HARRISONBURG	4,424	44,571	8,095	17.3	14.3	29.7	19.9	9.4	3.8	2.6	1.3	0.4	1.2
HOPEWELL	4,399	45,092	8,258	18.8	13.8	26.7	17.0	10.0	8.0	3.4	1.3	0.4	0.6
LEXINGTON	996	10,869	8,053	17.3	15.3	28.6	17.0	10.3	5.3	2.8	1.4	0.4	1.6

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000)[a] LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
LYNCHBURG	12,917	136,365	8,538	17.1	12.4	29.2	19.6	10.8	5.4	2.5	1.1	0.5	1.3
MANASSAS	3,785	45,067	9,804	19.3	11.3	20.2	17.7	12.3	8.8	5.3	2.5	1.4	1.2
MANASSAS PARK	849	8,096	8,167	21.8	11.8	26.0	19.6	10.6	6.4	2.1	1.2	0.6	0.0
MARTINSVILLE	4,025	43,350	8,201	16.2	12.2	33.8	19.4	8.8	4.5	1.8	0.9	0.5	1.9
NEWPORT NEWS	28,359	299,807	8,715	18.7	12.5	25.3	18.9	13.2	6.0	2.6	1.2	0.6	1.0
NORFOLK	46,185	500,074	8,688	15.3	13.1	29.3	20.1	11.1	5.6	2.6	1.2	0.6	1.1
NORTON	689	7,130	7,512	23.7	11.8	29.2	14.5	9.9	4.1	3.0	1.5	1.5	1.0
PETERSBURG	8,990	91,724	8,270	17.7	12.2	30.6	18.2	9.2	6.6	2.8	1.1	0.4	1.0
POQUOSON	1,379	12,651	7,011	27.0	12.8	25.2	14.7	10.2	4.7	2.5	1.2	0.6	1.0
PORTSMOUTH	20,236	227,223	8,731	16.2	12.5	28.5	20.7	11.7	5.7	2.6	1.0	0.5	0.6
RADFORD	1,865	18,269	8,136	17.7	15.2	27.2	18.6	12.3	4.8	2.0	1.1	0.5	0.6
RICHMOND	63,000	751,748	9,610	13.8	11.1	27.2	21.2	11.8	8.0	3.3	1.4	0.7	1.5
ROANOKE	21,382	223,730	8,455	16.3	12.4	30.7	19.4	10.5	5.5	2.6	0.9	0.5	1.1
SALEM	4,570	46,521	8,513	17.2	12.2	29.2	20.5	10.8	5.4	2.4	0.9	0.4	0.9
SOUTH BOSTON	1,277	13,489	7,990	18.4	13.2	30.8	19.8	8.9	4.6	1.5	0.6	0.3	1.8
STAUNTON	4,306	45,571	8,415	16.9	12.4	30.4	21.6	9.7	4.6	2.0	0.7	0.4	1.3
SUFFOLK	8,429	82,292	8,177	18.7	13.6	27.8	21.7	10.0	4.1	1.7	0.9	0.4	1.0
VIRGINIA BEACH	46,942	508,226	8,323	19.7	13.5	25.3	17.8	10.6	6.2	3.0	1.5	1.0	1.5
WAYNESBORO	3,039	29,736	8,093	19.8	13.2	27.6	18.9	10.8	5.4	2.4	0.9	0.4	0.6
WILLIAMSBURG	2,133	23,294	8,265	18.8	14.1	26.2	18.3	9.1	5.5	3.6	1.7	0.6	2.1
WINCHESTER	4,649	50,246	8,524	17.4	12.8	28.1	21.2	10.3	4.9	2.0	0.9	0.6	1.7
NON-MSA	239,050	2,281,235	7,606	19.2	14.1	32.1	18.3	8.4	3.9	1.8	0.9	0.4	0.9
MSA	760,434	9,391,262	9,538	16.4	11.7	24.1	18.2	11.9	7.5	4.1	2.3	1.4	2.3
CHARLOTTESVILLE	22,664	249,177	8,583	17.9	12.8	26.8	20.4	10.3	5.3	2.6	1.3	0.7	1.8
DANVILLE	18,945	172,518	7,833	17.7	13.1	34.0	21.7	7.2	3.4	1.5	0.7	0.3	0.6
J.CITY-K-BRISTOL	12,364	117,941	7,638	19.0	14.5	31.4	18.7	9.0	3.7	1.7	1.0	0.3	0.9
LYNCHBURG[c]	23,089	237,108	8,209	17.5	12.8	30.7	19.2	10.2	4.9	2.3	1.1	0.5	0.9
NEW.NEWS-HAMPTON[d]	68,758	700,690	8,243	20.1	13.1	26.0	18.1	11.9	5.5	2.6	1.2	0.6	1.0
NOR.-VA.B.-PORT.[d]	141,032	1,507,134	8,484	17.5	13.2	27.7	19.4	10.8	5.7	2.6	1.3	0.7	1.1
PET.-COL.HEIGHTS[e]	22,267	226,740	8,184	18.8	13.3	28.4	17.4	9.5	7.0	3.1	1.3	0.5	0.8
RICHMOND[e]	136,972	1,628,517	9,549	15.6	11.6	25.1	20.3	12.2	8.0	3.6	1.6	0.8	1.4
ROANOKE[f]	40,873	423,029	8,342	17.8	12.7	29.2	19.0	10.3	5.5	2.7	1.1	0.6	1.0
WASHINGTON[g]	270,650	4,128,407	12,268	14.5	10.1	18.2	15.9	13.5	10.0	6.5	4.1	2.7	4.5

Table A3. (continued)

	NUMBER OF RETURNS	AGI ($) TOTAL (000)	AGI ($) MEDIAN PER RETURN	PERCENTAGE DISTRIBUTION OF RETURNS BY AGI CLASS ($000) a/ LESS THAN 3.0	3.0 TO 4.9	5.0 TO 9.9	10.0 TO 14.9	15.0 TO 19.9	20.0 TO 24.9	25.0 TO 29.9	30.0 TO 34.9	35.0 TO 39.9	40.0 OR MORE
PLANNING DISTRICTS	999,484	11,672,497	8,968	17.1	12.3	26.0	18.2	11.0	6.7	3.6	1.9	1.2	2.0
1. LENOWISCO	10,478	100,976	7,501	21.4	14.4	28.5	17.1	8.5	5.1	2.7	1.0	0.5	1.0
2. CUMB.PLATEAU	13,552	138,233	7,702	20.7	13.6	29.0	16.3	9.6	5.7	2.3	1.0	0.6	1.2
3. MT.ROGERS	24,734	214,871	7,258	19.7	14.4	35.3	18.0	7.1	2.7	1.2	0.7	0.3	0.8
4. NEW RIVER	20,395	180,190	7,249	22.0	14.3	30.3	17.4	9.4	3.3	1.5	0.8	0.4	0.6
5. FIFTH	45,128	464,319	8,279	18.0	12.9	29.3	18.7	10.2	5.5	2.8	1.1	0.6	1.0
6. CENTRAL SHEN.	33,687	323,617	7,909	17.9	14.0	31.2	19.5	9.6	3.9	1.9	0.9	0.3	0.8
7. LORD FAIRFAX	22,989	221,602	7,795	19.0	13.8	30.8	18.8	9.1	4.2	1.8	0.9	0.5	1.0
8. NO.VIRGINIA	264,769	4,068,577	12,393	14.3	10.0	18.0	15.9	13.5	10.1	6.6	4.1	2.8	4.5
9. RAP.-RAPIDAN	15,147	199,399	8,117	17.3	14.0	30.1	19.0	8.9	4.5	2.2	1.3	0.9	1.9
10. THOMAS JEFFERSON	27,317	292,334	8,415	18.1	13.0	27.7	20.3	9.8	5.1	2.5	1.1	0.6	1.6
11. CENTRAL VIRGINIA	31,395	308,269	8,075	17.7	13.1	31.3	19.1	9.7	4.6	2.2	1.0	0.5	0.8
12. WEST PIEDMONT	40,005	367,542	7,797	17.0	13.2	35.5	20.7	7.3	3.4	1.4	0.7	0.3	0.7
13. SOUTHSIDE	12,046	105,528	7,427	18.0	14.1	36.8	19.2	6.5	2.8	1.1	0.5	0.3	0.8
14. PIEDMONT	11,883	101,023	7,195	19.0	14.6	37.3	16.8	6.5	2.8	1.5	0.6	0.3	0.6
15. RICHMOND	138,972	1,628,517	9,549	15.6	11.6	25.1	20.3	12.2	8.0	3.6	1.6	0.8	1.4
16. RADCO	19,876	203,307	8,082	20.4	13.3	26.4	17.9	10.0	5.5	3.0	1.6	0.7	1.2
17. NORTHERN NECK	6,924	63,497	7,043	21.5	16.0	30.4	15.6	7.3	3.9	2.3	1.0	0.7	1.3
18. MID.PENINSULA	10,055	95,948	7,533	19.8	14.4	31.1	16.6	8.8	4.4	1.9	1.3	0.5	1.2
19. CRATER	27,946	277,691	8,026	19.0	13.4	29.2	17.6	9.3	6.3	2.8	1.2	0.5	0.8
20. S.E.VIRGINIA	148,362	1,580,240	8,474	17.6	13.2	27.7	19.5	10.8	5.7	2.6	1.2	0.7	1.0
21. PENINSULA	65,544	668,999	8,274	20.1	13.0	25.9	18.1	12.0	5.6	2.6	1.2	0.6	1.0
22. ACCOMACK-NORTH.	8,280	67,817	6,747	22.9	15.7	32.6	17.9	5.4	2.8	1.0	0.5	0.4	0.8

Note: Whenever there were less than four returns in an AGI class the returns were grouped with those in the next lower class in order to avoid disclosure.

a/ Details may not add to 100.0 due to rounding.

b/ Returns unassigned to geographic area because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

c/ Appomattox County was removed from the Lynchburg MSA on June 30, 1983.

d/ On June 30, 1983 the Norfolk-Virginia Beach-Portsmouth MSA and the Newport News-Hampton MSA were combined to form the Norfolk-Virginia Beach-Newport News MSA. This report shows data for the uncombined areas.

e/ On June 30, 1983 the Petersburg-Colonial Heights-Hopewell MSA and the Richmond MSA were combined to form the Richmond-Petersburg MSA. This report shows data for the uncombined areas.

f/ Craig County was removed from the Roanoke MSA on June 30, 1983.

g/ Stafford County and Calvert County, Md. were added to the Washington, D.C.-Md.-Va. MSA on June 30, 1983.

Table A4.
Adjusted Gross Income Per Exemption, 1982

Locality	Amount ($)	Index (VA=100)
State[a/]	9,305	100
Counties	9,382	101
Accomack	6,335	68
Albemarle	10,467	112
Alleghany	7,183	77
Amelia	6,319	68
Amherst	7,250	78
Appomattox	6,746	72
Arlington	15,308	165
Augusta	7,622	82
Bath	6,806	73
Bedford	7,559	81
Bland	6,159	66
Botetourt	7,804	84
Brunswick	5,718	61
Buchanan	7,338	79
Buckingham	5,598	60
Campbell	7,403	80
Caroline	6,565	71
Carroll	5,779	62
Charles City	7,108	76
Charlotte	5,395	58
Chesterfield	9,945	107
Clarke	9,529	102
Craig	6,665	72
Culpeper	7,603	82
Cumberland	5,726	62
Dickenson	7,432	80
Dinwiddie	7,376	79
Essex	6,827	73
Fairfax	13,089	141
Fauquier	11,301	121
Floyd	6,112	66
Fluvanna	7,065	76
Franklin	6,841	74
Frederick	7,285	78
Giles	6,653	71
Gloucester	8,265	89
Goochland	9,466	102
Grayson	5,746	62
Greene	7,124	77
Greensville	5,823	63
Halifax	5,881	63
Hanover	9,239	99
Henrico	10,491	113
Henry	6,986	75
Highland	7,145	77
Isle of Wight	7,874	85
James City	9,051	97
King and Queen	6,742	92
King George	8,528	72
King William	7,998	86
Lancaster	8,505	91
Lee	6,069	65
Loudoun	10,648	114
Louisa	6,833	73
Lunenburg	5,599	60
Madison	6,795	73
Mathews	8,640	93
Mecklenburg	6,170	66
Middlesex	7,578	81
Montgomery	7,655	82
Nelson	6,574	71
New Kent	8,430	91
Northampton	6,205	67
Northumberland	7,788	84
Nottoway	6,574	71
Orange	8,335	90
Page	6,217	67
Patrick	6,239	67
Pittsylvania	6,371	68
Powhatan	8,089	87
Prince Edward	6,511	70
Prince George	8,342	90
Prince William	9,828	106
Pulaski	6,523	70
Rappahannock	7,749	83
Richmond	7,141	77
Roanoke	9,418	101
Rockbridge	6,618	71
Rockingham	7,029	76
Russell	6,827	73
Scott	6,878	74
Shenandoah	6,753	73
Smyth	6,133	66
Southampton	7,466	80
Spotsylvania	7,757	83
Stafford	8,683	93
Surry	6,728	72
Sussex	6,780	73
Tazewell	7,673	82
Warren	7,159	77
Washington	6,927	74
Westmoreland	6,724	72
Wise	7,412	80
Wythe	6,172	66
York	9,106	98
Cities	9,083	98
Alexandria	13,875	149
Bedford	7,736	83
Bristol	7,733	83
Buena Vista	6,382	69
Charlottesville	9,311	100
Chesapeake	8,083	87
Clifton Forge	8,068	87
Colonial Heights	9,321	100
Covington	7,358	79
Danville	7,665	82

Table A4. (continued)

Locality	Amount ($)	Index (VA=100)	Locality	Amount ($)	Index (VA=100)	Locality	Amount ($)	Index (VA=100)
Cities (contd.)			Cities (contd.)			Planning Districts	9,272	100
Emporia	6,844	74	Staunton	8,506	91	LENOWISCO	7,018	75
Fairfax	12,111	130	Suffolk	7,541	81	Cumberland Plateau	7,364	79
Falls Church	12,331	133	Virginia Beach	9,548	103	Mount Rogers	6,558	70
Franklin	8,602	92	Waynesboro	8,224	88	New River Valley	7,122	77
Fredericksburg	9,589	103	Williamsburg	10,216	110	Fifth	8,563	92
Galax	6,982	75	Winchester	8,763	94	Central Shenandoah	7,588	82
Hampton	8,163	88				Lord Fairfax	7,392	79
Harrisonburg	8,818	95	Non-MSA	7,230	78	Northern Virginia	12,799	138
Hopewell	7,981	86				Rappahannock-Rapidan	9,174	99
Lexington	8,875	95	MSA	10,097	109	Thomas Jefferson	8,914	96
Lynchburg	8,981	97	Charlottesville	9,487	102	Central Virginia	7,904	85
Manassas	9,870	106	Danville	6,937	75	West Piedmont	7,036	76
Manassas Park	6,997	75	Johnson City-Kingsport-Bristol	7,187	77	Southside	6,118	66
Martinsville	8,866	95	Lynchburg	8,104	87	Piedmont	6,000	64
Newport News	8,484	91	Newport News-Hampton	8,515	92	Richmond	9,827	106
Norfolk	8,564	92	Norfolk-Virginia Beach-Portsmouth	8,692	93	RADCO	8,191	88
Norton	8,138	87	Petersburg-Colonial Heights	8,061	87	Northern Neck	7,492	81
Petersburg	7,737	83	Richmond	9,827	106	Middle Peninsula	7,837	84
Poquoson	9,006	97	Roanoke	8,736	94	Crater	7,720	83
Portsmouth	8,073	87	Washington	12,659	136	Southeastern Virginia	8,641	93
Radford	8,261	89				Peninsula	8,531	92
Richmond	9,571	103				Accomack-Northampton	6,297	68
Roanoke	8,409	90						
Salem	8,846	95						
South Boston	7,632	82						

a/ Includes returns unassigned to geographic areas because the proper city or county could not be ascertained or because the returns were filed by nonresidents.

Table A5.
Index of Income Concentration, 1982

Locality	Index
State	.338
Counties	.334
Accomack	.334
Albemarle	.358
Alleghany	.308
Amelia	.306
Amherst	.288
Appomattox	.307
Arlington	.328
Augusta	.302
Bath	.329
Bedford	.305
Bland	.277
Botetourt	.308
Brunswick	.310
Buchanan	.311
Buckingham	.308
Campbell	.301
Caroline	.320
Carroll	.275
Charles City	.315
Charlotte	.296
Chesterfield	.295
Clarke	.382
Craig	.278
Culpeper	.327
Cumberland	.314
Dickenson	.330
Dinwiddie	.314
Essex	.336
Fairfax	.332
Fauquier	.388
Floyd	.282
Fluvanna	.312
Franklin	.300
Frederick	.310
Giles	.290
Gloucester	.324
Goochland	.366
Grayson	.276
Greene	.286
Greensville	.307
Halifax	.296
Hanover	.315
Henrico	.315
Henry	.296
Highland	.292
Isle of Wight	.304
James City	.360
King and Queen	.318
King George	.330
King William	.331
Lancaster	.366
Lee	.329
Loudoun	.324
Louisa	.316
Lunenburg	.308
Madison	.313
Mathews	.321
Mecklenburg	.304
Middlesex	.346
Montgomery	.339
Nelson	.306
New Kent	.300
Northampton	.348
Northumberland	.338
Nottoway	.318
Orange	.357
Page	.316
Patrick	.277
Pittsylvania	.296
Powhatan	.310
Prince Edward	.326
Prince George	.302
Prince William	.304
Pulaski	.298
Rappahannock	.340
Richmond	.330
Roanoke	.314
Rockbridge	.304
Rockingham	.290
Russell	.291
Scott	.282
Shenandoah	.300
Smyth	.304
Southampton	.317
Spotsylvania	.308
Stafford	.312
Surry	.340
Sussex	.329
Tazewell	.325
Warren	.300
Washington	.318
Westmoreland	.340
Wise	.323
Wythe	.309
York	.339
Cities	.332
Alexandria	.324
Bedford	.313
Bristol	.318
Buena Vista	.285
Charlottesville	.359
Chesapeake	.304
Clifton Forge	.328
Colonial Heights	.312
Covington	.308
Danville	.321
Emporia	.331
Fairfax	.326
Falls Church	.352
Franklin	.356
Fredericksburg	.342
Galax	.320
Hampton	.307
Harrisonburg	.342
Hopewell	.305
Lexington	.340
Lynchburg	.350
Manassas	.310
Manassas Park	.279
Martinsville	.367
Newport News	.316
Norfolk	.332
Norton	.366
Petersburg	.338
Poquoson	.317
Portsmouth	.310
Radford	.316
Richmond	.350
Roanoke	.330
Salem	.319
South Boston	.334
Staunton	.322
Suffolk	.318
Virginia Beach	.332
Waynesboro	.316
Williamsburg	.366
Winchester	.342

Table A5. (continued)

Locality	Index	Locality	Index	Locality	Index
Non-MSA	.320	Planning Districts	.336	Planning Districts (contd.)	
MSA	.334	LENOWISCO	.318	Central Virginia	.319
		Cumberland Plateau	.315	West Piedmont	.306
Charlottesville	.356	Mount Rogers	.307	Southside	.306
Danville	.306	New River Valley	.316	Piedmont	.314
Johnson City-Kingsport-Bristol	.310	Fifth	.322	Richmond	.330
Lynchburg	.324				
Newport News-Hampton	.322	Central Shenandoah	.306	RADCO	.323
		Lord Fairfax	.317	Northern Neck	.346
Norfolk-Virginia Beach-Portsmouth	.328	Northern Virginia	.328	Middle Peninsula	.331
Petersburg-Colonial Heights	.321	Rappahannock-Rapidan	.366	Crater	.321
Richmond	.330	Thomas Jefferson	.348	Southeastern Virginia	.326
Roanoke	.326				
Washington	.328			Peninsula	.322
				Accomack-Northampton	.340